

ASSESSED VALUATION
OF
RAILROAD PROPERTY

IN THE
STATE OF IOWA,

AS FIXED BY THE
EXECUTIVE COUNCIL OF THE STATE

MARCH 2, 1891,

UNDER PROVISIONS OF CHAPTER 3, TITLE 10, OF THE CODE, AND CHAPTER
114, ACTS OF THE 17TH GENERAL ASSEMBLY.

COMPILED BY THE SECRETARY OF STATE.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
G. H. BAGSDALE, STATE PRINTER.
1891.

LIST

Of the principal officers of the railroads of the State, with postoffice address.

ALBIA & CENTERVILLE.

President—F. M. Drake, Centerville, Iowa.
Vice-President—Russell Sage, New York.
Secretary—E. S. Benson, Marshalltown, Iowa.
Assistant Secretary and Treasurer—O. R. Morse, New York.
Local Treasurer—Seth Zogg, Marshalltown, Iowa.
General Manager—C. H. Ackert, Marshalltown, Iowa.
Superintendent—J. H. Redmon, Marshalltown, Iowa.
Auditor—E. S. Benson, Marshalltown, Iowa.

BURLINGTON & NORTHWESTERN.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—J. T. Remey, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
General Superintendent—John T. Gerry, Burlington, Iowa.

BURLINGTON & WESTERN.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—C. P. Squires, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
General Superintendent—John T. Gerry, Burlington, Iowa.

BURLINGTON, CEDAR RAPIDS & NORTHERN.

President—C. J. Ives, Cedar Rapids, Iowa.
Vice-President—Robert Williams, Cedar Rapids, Iowa.
Secretary—S. S. Dorwart, Cedar Rapids, Iowa.
Treasurer—B. H. Hollister, New York City.
Assistant Treasurer—S. S. Dorwart, Cedar Rapids, Iowa.
General Superintendent—C. J. Ives, Cedar Rapids, Iowa.
Chief Engineer—H. F. White, Cedar Rapids, Iowa.
Auditor—J. C. Brooksmit, Cedar Rapids, Iowa.
Superintendents of Iowa Divisions—W. P. Brady, Cedar Rapids, Iowa, and Geo. Goodell, Estherville, Iowa.

CHICAGO & NORTH-WESTERN.

President—Marvin Hughitt, Chicago.
Vice-President, Secretary and Treasurer—M. L. Sykes, New York City.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sanborn, Chicago.
Chief Engineer—John E. Blunt, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Superintendents of Iowa Divisions—Marcellus Hopkins, Boone, Iowa.
Tax Commissioner—Frank P. Crandon, Chicago.

CHICAGO, BURLINGTON & KANSAS CITY.

President—W. W. Baldwin, Burlington, Iowa.
First Vice-President—J. C. Peasley, Chicago.
Second Vice-President—Geo. B. Harris, Chicago.
Secretary—J. H. Sturgis, Keokuk, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Superintendent—O. M. Lavey, Keokuk, Iowa.
Chief Engineer—E. M. Gilchrist, Keokuk, Iowa.
Auditor—J. H. Sturgis, Keokuk, Iowa.
General Attorney—H. H. Trimble, Keokuk, Iowa.
General Auditor—J. L. Lathrop, Chicago.

CHICAGO, BURLINGTON & NORTHERN.

President—J. Murray Forbes, Boston.
Vice-President—George B. Harris, Chicago.
Secretary—J. F. Beaumont, Boston.
Treasurer—J. Murray Forbes, Boston.
General Superintendent—J. R. Hastings, St. Paul, Minn.
Chief Engineer—S. D. Purdy, La Crosse, Wis.
Auditor—N. B. Hinckley, St. Paul, Minn.
Superintendent of Iowa Division—O. D. Cunningham, La Crosse, Wis.

CHICAGO, BURLINGTON & QUINCY.

President—Charles E. Perkins, Burlington, Iowa.
First Vice-President—James C. Peasley, Chicago.
Second Vice-President—George B. Harris, Chicago.
Secretary—Thomas S. Howland, Boston, Mass.
Treasurer—James C. Peasley, Chicago.
General Manager—Wm. F. Merrill, Chicago.
General Superintendent—John D. Besler, Chicago.
Chief Engineer—E. J. Blake, Chicago.
Auditor—John L. Lathrop, Chicago.
Superintendents of Iowa Divisions—C. G. Wilson, Burlington, Iowa; O. E. Stewart, Ottumwa, Iowa; John H. Daggan, Creston, Iowa.
Real Estate and Tax Agent—M. B. Walker, Chicago.

CHICAGO, FORT MADISON & DES MOINES.

President—O. C. Wheeler, Chicago.
Vice-President—Willard T. Block, Chicago.
Secretary—William P. Scott, Fort Madison, Iowa.
Treasurer—E. C. Long, St. Paul, Minn.
General Superintendent—William P. Scott, Fort Madison, Iowa.
Chief Engineer—Charles A. F. Morris, Fort Madison, Iowa.
Auditor—George H. Simmons, Chicago.

CHICAGO, IOWA & DAKOTA.

President—John Porter, Eldora, Iowa.
Vice-President—David Secor, Winnebago City, Minn.
Secretary—A. H. Chase, Forest City, Iowa.
Treasurer—H. N. Brockway, Forest City, Iowa.
General Manager—John Porter, Eldora, Iowa.
Auditor—W. S. Porter, Eldora, Iowa.

CHICAGO, MILWAUKEE & ST. PAUL.

President—Roswell Miller, Chicago.
Vice-President—Frank S. Bond, New York.
Third Vice-President—E. P. Ripley, Chicago.
Secretary—P. M. Myers, Milwaukee.
Treasurer—F. G. Ranney, Milwaukee.
General Manager—A. J. Earling, Chicago.
General Superintendent—W. G. Collins, Milwaukee.
Assistant General Superintendent—H. R. Williams, Minneapolis, Minn.
Assistant General Superintendent—E. W. McKenna, Milwaukee, Wis.
Chief Engineer—D. J. Whittemore, Chicago.
General Auditor—W. N. D. Winne, Chicago.
Superintendents of Iowa Divisions—C. A. Goodnow, Marion, Iowa; J. B. Cable, Kansas City, Mo.; J. W. Stapleton, Dubuque, Iowa; L. B. Beardsley, Sioux City, Iowa; J. R. Williams, Minneapolis, Minn.; C. A. Cosgrove, Mason City, Iowa.
Tax Commissioner—Wm. S. Mulligan, Milwaukee, Wis.

CHICAGO, ROCK ISLAND & PACIFIC

President—R. R. Cable, Chicago.
Vice-Presidents—Benj. Brewster, New York; W. G. Purdy, Chicago, and H. A. Parker, Chicago.
Assistant to the President—A. Kimball, Davenport, Iowa.
Secretary and Treasurer—W. G. Purdy, Chicago.
General Manager—E. St. John, Chicago.
General Superintendents—H. F. Royce, Chicago, and C. Dunlap, Topeka, Kas.
Auditor—F. W. Porter, Chicago.
Superintendents of Iowa Divisions—John Given, Des Moines, Iowa; H. A. White, Trenton, Missouri; C. N. Gilmore, Des Moines, Iowa.

CHICAGO, ST. PAUL & KANSAS CITY.

President—John M. Egan, St. Paul, Minn.
Vice-President—C. W. Benson, St. Paul, Minn.
Secretary—M. C. Woodruff, Dubuque, Iowa.
Treasurer—W. B. Bend, St. Paul, Minn.
General Manager—John M. Egan, St. Paul, Minn.
General Superintendent—C. Shields, St. Paul, Minn.
Chief Engineer—H. Fernstrom, St. Paul, Minn.
Auditor—M. C. Heallon, St. Paul, Minn.
Superintendents of Iowa Divisions—J. McGuire, St. Paul, Minn.; B. F. Egan, Dubuque, Iowa; J. Berlingett, Des Moines, Iowa.
Tax Commissioner—John L. Pratt, St. Paul, Minn.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA.

President—Marvin Hughitt, Chicago.
Vice-President and Treasurer—M. L. Sykes, New York, 52 Wall St.
Secretary—E. E. Woodman, Hudson, Wis.
General Manager—E. W. Winter, St. Paul, Minn.
General Superintendent—W. A. Scott, St. Paul, Minn.
Chief Engineer—C. W. Johnson, St. Paul, Minn.
Auditor—L. A. Robinson, St. Paul, Minn.
Superintendent of Iowa Divisions—H. Spencer, Mankato, Minn.
Tax Commissioner—E. E. Woodman, St. Paul, Minn.

CHICAGO, SANTA FE & CALIFORNIA.

President—Allen Manvel, Chicago.
First Vice-President—J. D. Springer, Chicago.
Second Vice-President—A. A. Robinson, Topeka, Kansas.
Secretary and Treasurer—D. L. Gallup, Chicago.
General Manager—A. A. Robinson, Topeka, Kansas.
General Superintendent—H. R. Nickerson, Chicago.
Chief Engineer—A. A. Robinson, Topeka, Kansas.
General Auditor—J. W. Reinhart, Boston, Mass.
Assistant General Auditor—S. L. Crim, Chicago.
General Solicitor—G. R. Peck, Topeka, Kansas.
Superintendent of Iowa Division—W. H. Chrisman, Marceline, Mo.
Tax Commissioner—E. T. Cartledge, Topeka, Kansas.

CROOKED CREEK RAILROAD & COAL COMPANY.

President—Walter C. Wilson, Lehigh, Iowa.
Vice-President—J. Q. Burnham, Milwaukee, Wis.
Secretary—Jacob M. Funk, Webster City, Iowa.
Treasurer—Jacob M. Funk, Webster City, Iowa.
General Manager—Walter C. Wilson, Lehigh, Iowa.
General Superintendent—Walter C. Wilson, Lehigh, Iowa.

DES MOINES & KANSAS CITY.

President—M. V. B. Edgerly, Springfield, Mass.
Vice-President—John C. Newton, Des Moines, Iowa.
Secretary—B. F. Kauffman, Des Moines, Iowa.
Treasurer—Frederick Harris, Springfield, Mass.
General Manager—John C. Newton, Des Moines, Iowa.
General Superintendent—Theo. C. Sherwood, Des Moines, Iowa.
Auditor—Theo. C. Sherwood, Des Moines.

DES MOINES & NORTHERN.

President—Gen. G. M. Dodge, No. 1, Broadway, New York.
Vice-President—Hon. A. B. Cummins, Des Moines, Iowa.
Secretary—J. T. Granger, No. 1, Broadway, New York.
Treasurer—R. L. Chase, Des Moines, Iowa.
General Manager—L. M. Martin, Des Moines, Iowa.
Auditor—A. W. Austin, Des Moines, Iowa.

DES MOINES & NORTHWESTERN.

President—F. M. Hubbell, Des Moines, Iowa.
Vice-President—F. C. Hubbell, Des Moines, Iowa.
Secretary—A. N. Denman, Des Moines, Iowa.
Treasurer—H. D. Thompson, Des Moines, Iowa.
Superintendent—F. C. Hubbell, Des Moines, Iowa.
Chief Engineer—C. W. McMeeken, Des Moines, Iowa.
Auditor—J. M. Miller, Des Moines, Iowa.

DES MOINES UNION.

President—G. M. Dodge, New York.
Vice-President—A. B. Cummins, Des Moines, Iowa.
Secretary and Treasurer—F. M. Hubbell, Des Moines, Iowa.
General Superintendent—Horace Seely, Des Moines, Iowa.
(Acting) Auditor—Horace Seely, Des Moines, Iowa.

DUBUQUE & SIOUX CITY.

President—E. H. Harriman, New York.
Vice-President—E. C. Woodruff, Elizabeth, N. J.
Secretary—A. G. Hackstaff, New York.
Assistant Secretary—C. H. Booth, Dubuque, Iowa.
Treasurer—Henry DeWolf, Chicago.
Assistant Treasurer—C. H. Booth, Dubuque, Iowa.
General Manager—C. A. Beck, Chicago.
Comptroller—J. C. Welling, Chicago.
Superintendent—M. Gilleas, Dubuque, Iowa.
Tax Commissioner—L. P. Morehouse (I. C. R. R.), Chicago.

HUMESTON & SHENANDOAH.

President—W. W. Baldwin, Burlington, Iowa.
Secretary—E. C. Murphy, Clarinda, Iowa.
Treasurer—James F. How, St. Louis, Mo.
Assistant Treasurer—J. H. Ells, Clarinda, Iowa.
General Manager—E. C. Murphy, Clarinda, Iowa.
General Superintendent—E. C. Murphy, Clarinda, Iowa.
Auditor—J. H. Ells, Clarinda, Iowa.

IOWA CENTRAL.

President—Russell Sage, New York.
Vice-President—H. J. Morse, New York.
Secretary—Geo. R. Morse, New York.
Treasurer—Geo. R. Morse, New York.
Local Treasurer—Seth Zugg, Marshalltown, Iowa.
General Manager—C. H. Eckert, Marshalltown, Iowa.
Superintendent—J. H. Redmon, Marshalltown, Iowa.
Chief Engineer—G. A. Pruden, Marshalltown, Iowa.
Auditor—E. S. Benson, Marshalltown, Iowa.

IOWA NORTHERN.

President—J. S. Wylie, Davenport, Iowa.
Vice-President—D. Ryan, Newton, Iowa.
Secretary—Geo. A. Goodrich, Colfax, Iowa.
Treasurer—J. S. Wylie, Davenport, Iowa.
General Manager—D. S. Couch, Colfax, Iowa.
General Superintendent—D. S. Couch, Colfax, Iowa.

IOWA RAILWAY COAL AND MANUFACTURING COMPANY.

(Same as Chicago & North-Western.)

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS.

President—C. E. Perkins, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—W. J. Ladd, Boston.
Treasurer—J. C. Peasley, Chicago.
General Manager—W. C. Brown, St. Joseph, Mo.
Superintendent—G. M. Hohl, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.

KEOKUK & WESTERN.

President—F. T. Hughes, Keokuk, Iowa.
Vice-President—Geo. H. Candee, New York.
Secretary—J. F. Elder, Keokuk, Iowa.
Treasurer—C. M. Jesup, New York.
General Manager—A. C. Goodrich, Keokuk, Iowa.
Auditor—J. F. Elder, Keokuk, Iowa.

MASON CITY & FT. DODGE.

President—Wm. A. Stephens, Room 57, Great Nor. R'y Building, St. Paul, Minn.
Secretary—S. T. Meservey, Ft. Dodge, Iowa.
Treasurer—S. T. Meservey, Ft. Dodge, Iowa.
Assistant Treasurer—C. C. Burdick, Mason City, Iowa.
General Manager—C. C. Burdick, Mason City, Iowa.
Auditor—R. W. Eager, Mason City, Iowa.

MINNEAPOLIS & ST. LOUIS.

President and Receiver—W. H. Truesdale, Minneapolis, Minn.
Vice-President—A. E. Clarke, Minneapolis, Minn.
Secretary—Joseph Gaskell, Minneapolis, Minn.
Treasurer—Joseph Gaskell, Minneapolis, Minn.
General Manager—W. H. Truesdale, Minneapolis, Minn.
Superintendent—T. E. Clarke, Minneapolis, Minn.
Auditor—O. C. Post, Minneapolis, Minn.
Superintendent of Iowa Division—H. S. Holm, Ft. Dodge, Iowa.

OMAHA & ST. LOUIS.

President—James H. Smith, 31 Nassau St., New York.
Vice-President—Henry W. Eaton, 45 Wall St., New York.
Secretary—Edward W. Sheldon, 45 Wall St., New York.
Treasurer—Henry W. Eaton, 45 Wall St., New York.
General Manager—F. M. Gault, Council Bluffs, Iowa.
Superintendent—A. E. Buchanan, Stanberry, Mo.
Auditor—W. L. Bedison, Council Bluffs, Iowa.
Superintendent of Telegraph—G. C. Kinsman, Decatur, Ill.
General Solicitor—Theodore Sheldon, 99 Randolph St., Chicago.

ST. LOUIS, KEOKUK & NORTH-WESTERN.

President—W. W. Baldwin, Burlington, Iowa.
First Vice-President—J. C. Peasley, Chicago.
Second Vice-President—Geo. B. Harris, Chicago.
Secretary—J. H. Sturgis, Keokuk, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Superintendent—C. M. Levey, Keokuk, Iowa.
General Auditor—J. L. Lathrop, Chicago.
General Attorney—H. H. Trimble, Keokuk, Iowa.
Chief Engineer—Ed. M. Gilchrist, Keokuk, Iowa.
Auditor—J. H. Sturgis, Keokuk, Iowa.
Superintendent—W. E. Cunningham, Hannibal, Mo.

SIOUX CITY & NORTHERN.

President—T. P. Gere, Sioux City, Iowa.
Vice-President—Jas. E. Booge, Sioux City, Iowa.
Secretary—F. C. Hills, Sioux City, Iowa.
Treasurer—A. S. Garretson, Sioux City, Iowa.
General Manager—F. C. Hills, Sioux City, Iowa.
Chief Engineer—A. K. Shurtleff, Sioux City, Iowa.
Auditor—Geo. Hills, Sioux City, Iowa.

SIOUX CITY & PACIFIC.

President—Marvin Hughitt, Chicago.
Vice-President—Martin L. Sykes, New York City.
Secretary—Joseph B. Redfield, Chicago.
Treasurer—Marshall M. Kirkman, Chicago.
General Manager—Horace G. Burt, Omaha, Neb.
General Superintendent—Charles C. Hughes, Omaha, Neb.
Chief Engineer—James E. Ainsworth, Omaha, Neb.
Auditor—Joseph B. Redfield, Chicago.
Superintendent of Iowa Division—Charles C. Hughes, Omaha, Neb.

TABOR & NORTHERN.

President—Thomas McClelland, Tabor, Iowa.
Vice-President—Wm. M. Brooks, Tabor, Iowa.
Secretary—A. T. West, Tabor, Iowa.
Treasurer—J. E. Todd, Tabor, Iowa.
General Manager—Thomas McClelland, Tabor, Iowa.
General Superintendent—Thomas McClelland, Tabor, Iowa.
Auditor—J. C. Tipple, Tabor, Iowa.

TOLEDO & NORTH-WESTERN.

President—Marvin Hughitt, Chicago.
Vice-President, Secretary and Treasurer—M. L. Sykes, New York City.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sanborn, Chicago.
Chief Engineer—John E. Blunt, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Superintendent of Iowa Divisions—Hugh M. Hughes, Eagle Grove, Iowa.
Tax Commissioner—Frank P. Crandon, Chicago.

TOLEDO, PEORIA & WESTERN.

(No report filed.)

UNION PACIFIC.

President—Sidney Dillon, New York.
Secretary—Alexander Millar, Boston.
Treasurer—James G. Harris, Boston.
General Manager—S. H. H. Clark, Omaha, Neb.
Assistant General Manager—William H. Holcomb, Omaha, Neb.
Chief Engineer—E. C. Smeed, Omaha, Neb.
Auditor—Erastus Young, Omaha, Neb.
Superintendent of Iowa Division—Robt. Blickensderfer, Omaha, Neb.
Tax Auditor—Albert Woodcock, Omaha, Neb.
Tax Agent—Geo. W. Veale Jr., Omaha, Neb.

WABASH.

President—O. D. Ashley, New York.
Vice-President—Edgar T. Wells, New York.
Vice-President—Jas. F. How, St. Louis, Mo.
Secretary—J. T. Otteson, New York.
Treasurer—F. L. O'Leary, St. Louis, Mo.
General Manager—Chas. M. Hays, St. Louis, Mo.
Superintendent—H. L. Magee, St. Louis, Mo.
Chief Engineer—W. S. Lincoln, St. Louis, Mo.
Auditor—D. B. Howard, St. Louis, Mo.
Superintendent of Iowa Divisions—F. H. McGulgan, Kansas City, Mo.

TABLE No. I.

Length of Railroads, January 1, 1891 by counties, and the assessed value thereof:

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair	38,322		325,538
Chicago, Burlington & Quincy—Creston & Northern R. R.	19,562	4,000	78,208
Chicago, Burlington & Quincy—Western Iowa R. R.	10,270	4,000	41,080
Chicago, Rock Island & Pacific—Iowa Division	8,590	12,500	106,250
Adams	30,405		403,538
Chicago, Burlington & Quincy Railroad	28,475	14,500	389,588
Chicago, Burlington & Quincy—Creston Branch	4,590	5,000	10,650
Allamakee	64,55		252,198
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1,61	3,120	5,023
Chicago, Milwaukee & St. Paul—Dubuque Division	36,11	5,000	180,550
Chicago, Milwaukee & St. Paul—Waukon Branch	22,81	2,000	45,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	4,02	5,225	21,005
Appanoose	120,41		519,424
Albia & Centerville Railway	13,10	1,000	13,100
Chicago, Burlington & Kansas City Railway	17,97	3,500	62,895
Chicago, Burlington & Quincy—Moulton & Albia R. R.	2,679	3,500	9,376
Chicago, Milwaukee & St. Paul—Kansas City Division	22,34	3,500	78,190
Chicago, Rock Island & Pacific—Southwestern Division	29,86	8,000	238,880
Keokuk & Western Railroad	29,30	3,500	103,200
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad	7,26	3,000	21,782
Audubon	28,44		136,160
Chicago, & North-Western—Iowa South-Western R'y	12,08	4,500	54,360
Chicago, Rock Island & Pacific—Audubon Branch	16,36	5,000	81,800
Benton	91,03		628,872
Burlington, Cedar Rapids & Northern—Main Line	23,01	6,120	140,822
Burlington, Cedar Rapids & Northern—Pacific Division	14,85	3,120	46,332
Chicago & North-Western Railway	24,84	11,000	273,240
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	2,47	5,000	12,350
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24,08	6,225	149,898
Chicago, Milwaukee & St. Paul—Kansas City Division	1,78	3,500	6,230
Black Hawk	104,74		508,119
Burlington, Cedar Rapids & Northern—Main Line	32,74	6,120	200,368
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	30,42	4,000	121,680
Chicago, St. Paul & Kansas City—Cedar Falls Branch	7,48	4,000	29,920
Dubuque & Sioux City—Main Line	20,72	6,000	124,320
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	7,38	3,500	25,830
Boone	81,93		490,087
Chicago & North-Western Railway	27,53	11,000	302,830
Chicago & North-Western—Iowa R'y, Coal and M'g Co.	3,25	5,500	17,875
Chicago, Milwaukee & St. Paul—Chic. & Council B. Div.	7,83	6,225	48,742
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	3,00	5,000	15,000
Des Moines & Northern Railway	15,32	2,000	30,640
Minneapolis & St. Louis Railway	25,00	3,000	75,000
Bremer	61,88		241,080
Burlington, Cedar Rapids & Northern—Main Line	4,18	6,120	25,582
Bur., Cedar Rapids & Northern—Waverly Short Line	5,68	3,120	17,753
Chicago, St. Paul & Kansas City—Main Line	6,03	4,000	24,120
Chicago, St. Paul & Kansas City—Waverly Branch	26,52	4,000	106,080
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	19,47	3,500	68,145
Buchanan	64,62		284,854
Burlington, Cedar Rapids & Northern—Milwaukee Div.	25,78	3,120	80,434
Chicago, St. Paul & Kansas City—Main Line	11,41	4,000	45,640
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	2,00	4,000	11,000
Dubuque & Sioux City—Main Line	24,53	6,000	147,180

TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Buena Vista	40,20		283,305
Chicago & North-Western—Toledo & North-Western R'y	21,70	5,500	120,845
Dubuque & Sioux City—Main Line	25,41	6,000	152,460
Butler	73,78		389,587
Burlington, Cedar Rapids & Northern—Main Line	21,06	6,120	128,887
Chicago, St. Paul & Kansas City—Waverly Branch	27,81	4,000	111,240
Dubuque & Sioux City—Main Line	24,91	6,000	149,460
Cathlamet	68,142		264,918
Chicago & North-Western—Toledo & North-Western R'y	23,97	5,500	131,835
Des Moines & North-Western R'y	20,322	1,500	43,083
Dubuque & Sioux City—Main Line	14,85	6,000	89,100
Carroll	85,10		565,804
Chicago & North-Western R'y	25,41	11,000	279,510
Chicago & North-Western—Iowa South-Western Branch	25,44	4,500	114,480
Chicago & North-Western—Maple River Branch	9,30	5,000	46,500
Chicago, Milwaukee & St. Paul—Chi. & Council B. Div.	24,95	6,225	155,314
Cass	64,012		512,433
Chicago, Burlington & Quincy—Western Iowa R. R.	10,095	4,000	40,380
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.	3,557	4,000	14,228
Chicago, Rock Island & Pacific—Iowa Division	27,47	12,500	343,375
Chicago, Rock Island & Pacific—Atlantic & Southern Br.	14,71	5,000	73,550
Chicago, Rock Island & Pacific—Audubon Branch	8,18	5,000	40,900
Cedar	95,75		608,263
Burlington, Cedar Rapids & Northern—Main Line	8,05	6,120	54,774
Burlington, Cedar Rapids & Northern—Clinton Division	28,86	3,120	90,043
Burlington, Cedar Rapids & Northern—Davenport Div.	8,70	3,120	27,144
Chicago & North-Western Railway	24,08	11,000	264,880
Chicago & North-Western—Stanwood & Tipton Branch	8,50	4,500	38,250
Chicago, Milwaukee & St. Paul—Davenport & N.-W. Line	3,06	3,200	12,672
Chicago, Rock Island & Pacific—Iowa Division	6,88	12,500	86,000
Chicago, Rock Island & Pacific—Wilton & Tipton Branch	4,02	5,000	20,100
Cerrito	92,648		390,729
Burlington, Cedar Rapids & Northern—Main Line	10,57	6,120	64,688
Chicago, Milwaukee & St. Paul—Austin Branch	8,03	3,000	24,090
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24,22	5,225	126,550
Iowa Central—Main Line	24,340	8,075	195,325
Mason City & Ft. Dodge Railroad	24,588	2,000	49,176
Cherokee	55,80		256,080
Dubuque & Sioux City—Main Line	20,80	6,000	124,800
Dubuque & Sioux City—Osawa Branch	14,66	3,000	43,980
Dubuque & Sioux City—Sioux Falls Branch	11,40	3,000	34,200
Chickasaw	50,08		265,049
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	26,33	5,225	137,374
Chicago, St. Paul & Kansas City—Main Line	25,70	4,000	102,800
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	7,05	3,500	24,675
Clarke	48,458		410,573
Chicago, Burlington & Quincy Railroad	28,498	14,500	384,221
Des Moines & Kansas City Railway	21,06	1,200	25,272
Clay	67,71		181,470
Chicago & North-Western—Toledo & North-Western R'y	5,70	5,500	31,350
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24,21	5,225	126,030
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	7,70	3,000	23,100
Clayton	132,18		626,877
Chicago, Milwaukee & St. Paul—Dubuque Division	36,22	5,000	181,100
Chicago, Milwaukee & St. Paul—Volga Branch	42,01	3,000	126,030
Chicago, Milwaukee & St. Paul—Davenport & N.-W. Line	12,17	3,200	38,944
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	22,88	5,225	119,563
Chicago, Milwaukee & St. Paul—Elkader Branch	19,10	4,000	76,400
Clinton	198,07		1,001,197
Burlington, Cedar Rapids & Northern—Clinton Division	14,61	3,120	45,583
Chicago & North-Western Railway	40,17	11,000	441,870
Chicago & North-Western—Iowa Midland Branch	33,40	4,000	133,600
Chicago, Milwaukee & St. Paul—Chi. & Council B. Div.	36,06	6,225	224,473
Chicago, Milwaukee & St. Paul—Davenport & N.-W. Line	12,28	3,200	39,296
Chicago, Milwaukee & St. Paul—Maquoketa Branch	21,50	3,000	64,500
Chicago, Milwaukee & St. Paul—Clinton Branch	10,05	3,500	35,175

TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Crawford</i>			
Chicago & North-Western Railway	76.64	8.50	651,332
Chicago & North-Western—Iowa South-Western Br.	31.56	11,000	347,160
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	1.83	4,500	8,235
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	12.50	6,225	77,812
Chicago, Milwaukee & St. Paul—Sioux City Branch	36.75	3,500	128,625
<i>Dallas</i>			
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	105.302	5,000	526,510
Chicago, Rock Island & Pacific—Iowa Division	24.72	6,225	153,882
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	17.56	12,500	219,500
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	27.00	5,000	135,000
Des Moines & Northern Railway	0.65	2,000	1,300
Des Moines & North Western Railway	26.672	1,500	40,008
<i>Davis</i>			
Chicago, Burlington & Kansas City Railway	65.276	3,000	195,828
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	15.40	3,500	53,900
Chicago, Rock Island & Pacific—Southwestern Division	7.75	5,500	42,625
Wabash—St. Louis, Ottumwa & Cedar Rapids R. R.	22.88	8,000	183,040
<i>Decatur</i>			
Chicago, Burlington & Quincy—Chariton Branch	26.240	3,000	78,720
Chi., Burlington & Quincy—Leon, Mt. Airy & S. W. R. R.	100.736	4,500	453,328
Des Moines & Kansas City Railway	15.907	4,500	71,582
Huron & Shenandoah Railroad	25.630	4,500	115,275
Keokuk & Western Railroad	30.76	1,200	36,912
<i>Delaware</i>			
Chicago, Mil. & St. Paul—Davenport & Northwestern Line	14.35	3,000	43,050
Chicago, Mil. & St. Paul—Davenport & Northwestern Line	14.08	3,500	49,280
Chicago, St. Paul & Kansas City—Main Line	101.07	4,120	416,307
Dubuque & Sioux City—Main Line	58.06	3,200	185,802
Dubuque & Sioux City—Cedar Rapids Branch	7.05	3,500	24,675
<i>Des Moines</i>			
Burlington & Northwestern Railway	25.02	4,000	100,080
Burlington, Cedar Rapids & Northern—Main Line	24.47	3,000	73,410
Chicago, Burlington & Quincy Railroad	62.04	1,500	93,060
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	13.081	1,500	19,622
Toledo, Peoria & Western Railway	21.18	6,120	129,622
<i>Dickinson</i>			
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	18.049	14,500	261,710
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	8.080	8,500	68,680
<i>Dubuque</i>			
Chicago, Burlington & Northern Railroad	42.13	120,000	5,055,600
Chicago, Milwaukee & St. Paul—Davenport Division	29.80	3,120	93,072
Chicago, Milwaukee & St. Paul—Davenport Division	12.26	3,000	36,780
Chicago, Milwaukee & St. Paul—Davenport Division	131.022	5,000	655,110
Chicago, Milwaukee & St. Paul—Davenport Division	32.51	5,000	162,550
Chicago, Milwaukee & St. Paul—Davenport Division	19.50	2,000	39,000
Chicago, Mil. & St. Paul—Davenport & Northwestern Line	7.70	3,500	27,025
Chicago, St. Paul & Kansas City—Main Line	31.26	4,000	125,040
Dubuque & Sioux City—Main Line	29.80	6,000	178,800
<i>Emmet</i>			
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	16.22	3,120	50,606
<i>Fayette</i>			
Burlington, Cedar Rapids & Northern—Milwaukee Div.	134.40	4,120	553,968
Burlington, Cedar Rapids & Northern—Decorah Division	44.31	3,120	138,247
Chi., Mil. & St. Paul—Davenport & Northwestern Line	31	3,120	967
Chicago, Milwaukee & St. Paul—Volga Branch	37.02	3,200	118,464
Chicago, St. Paul & Kansas City—Main Line	16.26	3,000	48,780
Chi., St. Paul & Kansas City—Des Moines & St. Jo Divs.	19.82	4,000	79,280
<i>Flora</i>			
Burlington, Cedar Rapids & Northern—Main Line	6.83	4,000	27,320
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	64.35	5,120	329,303
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	20.57	5,120	105,588
<i>Franklin</i>			
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	24.82	5,225	129,685
Chicago, St. Paul & Kansas City—Waverly Branch	15.06	3,500	52,710
Dubuque & Sioux City—Main Line	66.425	4,000	265,700
Iowa Central—Main Line	12.36	3,120	38,628
Iowa Central—Belmont Branch	9.02	4,000	36,080
Mason City & Ft. Dodge Railroad	1.10	6,000	6,600
	27.09	5,075	137,482
	15.70	2,575	40,425
	535	2,000	1,070

TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Fremont</i>			
Chicago, Burlington & Quincy—Nebraska City Branch	70.352	4,000	281,408
Chicago, Burlington & Quincy—Neb. City S. & N. E. R. R.	19.741	4,000	78,964
Kansas City, St. Joseph & Council Bluffs Railroad	12.139	4,000	48,556
Omaha & St. Louis Railway	29.743	5,500	163,587
<i>Greene</i>			
Chicago & North-Western Railway	8.749	4,500	39,371
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	74.803	11,000	822,833
Des Moines & North Western Railway	24.51	5,000	122,550
<i>Grundy</i>			
Burlington, Cedar Rapids & Northern—Pacific Division	22.99	3,000	68,970
Burlington, Cedar R. & Northern—Iowa Falls Division	27.303	1,500	40,955
Chicago & North-Western—Toledo & North-Western R'y	47.20	3,120	147,464
Chicago, St. P. & Kansas City—Des Moines & St. Jo Divs.	11.13	3,120	34,725
Dubuque & Sioux City—Main Line	12.70	5,500	70,345
<i>Guthrie</i>			
Chicago, Milwaukee & St. P.—Chicago & Council Bluffs Div.	7.95	4,000	31,800
Chicago, Rock Island & Pacific—Guthrie & Northw. Br.	17	6,000	102,000
Des Moines & North Western Railway	70.409	6,225	438,442
<i>Hamilton</i>			
Chicago & North-Western—Des Moines & Minneapolis Br.	19.53	6,225	121,574
Chicago & North-Western—Toledo & North-Western R'y	19.32	12,500	241,500
Crooked Creek Railroad & Coal Company	11.13	3,120	34,725
Dubuque & Sioux City—Main Line	14.58	5,000	72,900
<i>Hancock</i>			
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	16.079	1,500	24,118
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	83.08	6,000	498,480
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	8.40	6,000	50,400
Crooked Creek Railroad & Coal Company	45.48	5,500	250,140
Dubuque & Sioux City—Main Line	6.00	2,500	15,000
<i>Hardy</i>			
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	33.20	6,000	199,200
Chicago & North-Western—Toledo & North-Western R'y	72.23	3,120	225,366
Chicago, Iowa & Dakota Railway	22.14	5,225	115,884
Dubuque & Sioux City—Main Line	24.15	5,225	125,184
Iowa Central—Main Line	25.94	3,000	77,820
<i>Harrison</i>			
Chicago & North-Western Railway	121.87	3,120	380,438
Chicago, Milwaukee & St. P.—Chicago & Council Bluffs Div.	17.88	3,120	55,785
Chicago, Milwaukee & St. P.—Chicago & Council Bluffs Div.	24.81	5,500	136,455
Sioux City & Pacific Railroad	20.50	2,000	41,000
<i>Henry</i>			
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	23.72	6,000	142,320
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	28.060	5,075	142,320
<i>Howard</i>			
Chicago & North-Western Railway	69.011	6,000	414,066
Chicago, Milwaukee & St. P.—Chicago & Council Bluffs Div.	30.33	11,000	333,630
Sioux City & Pacific Railroad	7.01	6,225	43,637
<i>Hubbard</i>			
Burlington & Northwestern Railway	32.571	7,000	227,997
Burlington & Northwestern Railway	73.309	5,000	366,545
Burlington & Northwestern Railway	9.515	1,500	14,273
Chicago, Burlington & Quincy Railroad	10.508	1,200	12,609
Chicago, Ft. Madison & Des Moines Railway	19.703	14,500	285,694
Iowa Central—Eastern Division	2.67	500	1,335
St. Louis, Keokuk & North Western R. R.	18.653	2,575	47,811
<i>Howell</i>			
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	14.29	2,000	28,580
Chicago, St. Paul & Kansas City—Main Line	37.42	5,000	187,100
<i>Humboldt</i>			
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	24.38	5,000	121,900
Chicago & North-Western—Toledo & North-Western R'y	15.04	4,000	60,160
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	80.88	3,120	252,346
Minneapolis & St. Louis Railway	25.00	6,500	162,500
<i>Ia</i>			
Chicago & North-Western—Maple River Branch	23.42	3,000	70,260
Dubuque & Sioux City—Onawa Branch	40.42	5,000	202,100
<i>Iowa</i>			
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	38.20	5,000	191,000
Chicago, Rock Island & Pacific—Iowa Division	2.22	5,000	11,100
<i>Jackson</i>			
Chicago & North-Western—Iowa Midland Branch	57.84	3,500	202,440
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	32.68	3,500	114,380
Chicago, Milwaukee & St. Paul—Davenport Division	23.16	12,500	289,500
Chicago, Milwaukee & St. Paul—Davenport Division	77.67	4,500	349,515
Chicago, Milwaukee & St. Paul—Davenport Division	14.96	4,500	67,260
Chicago, Milwaukee & St. Paul—Davenport Division	13.02	6,225	81,060
Chicago, Milwaukee & St. Paul—Davenport Division	13.04	5,000	65,200
Chicago, Milwaukee & St. Paul—Davenport Division	16.12	2,000	32,240
Chicago, Milwaukee & St. Paul—Maquoketa Branch	2.80	3,000	8,400

TABLE No. 1—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Jasper	120.800	\$	\$ 815,339
Chicago, Rock Island & Pacific—Iowa Division	34.13	12,500	426,625
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	17.40	5,500	95,700
Chicago, Rock Island & Pacific—Newton & Monroe Br.	17.00	5,000	85,000
Chicago, St. Paul & Kansas City—Des M. & St. Jo Divs.	19.02	4,000	76,080
Chicago, St. Paul & Kansas City—Valeria Coal Branch	3.20	4,000	12,800
Iowa Central—Main Line	3.980	5,075	20,198
Iowa Central—State Center Branch	5.928	2,575	15,265
Iowa Central—Newton Branch	20.781	2,575	53,511
Iowa Central—Newton Branch—Lynnville Sub.	2.500	2,575	6,437
Iowa Northern Railway	5.03	4,000	20,120
Jefferson	73.751	1,200	88,501
Burlington & Western Railway	17.816	1,200	21,379
Chicago, Burlington & Quincy Railroad	25.735	14,500	373,158
Chicago, Ft. Madison & Des Moines Railway	2.10	500	1,050
Chicago, Rock Island & Pacific—Southwestern Division	26.60	8,000	212,800
Iowa Central—Eastern Division	1.50	2,575	3,863
Johnson	72.82	5,300	386,066
Burlington, Cedar Rapids & Northern—Main Line	16.05	6,120	98,220
Burlington, Cedar Rapids & Northern—Muscatine Div.	7.06	3,120	22,037
Burlington, Cedar Rapids & Northern—Iowa City Div.	0.50	3,120	1,560
Burlington, Cedar Rapids & Northern—Clinton Division	12.96	3,120	40,435
Chicago, Rock Island & Pacific—Iowa Division	27.16	12,500	339,500
Jones	96.00	4,200	403,200
Chicago & North-Western—Iowa Midland Branch	22.98	4,500	103,410
Chicago, Milwaukee & St. Paul—Chl. & Council B. Div.	25.57	6,225	159,174
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	27.67	3,200	88,544
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line	10.78	3,200	34,528
Keokuk	144.705	528,748	76,410
Burlington & Western Railway	13.447	1,200	16,136
Burlington, Cedar Rapids & Northern—Iowa City Div.	31.35	3,120	97,812
Chicago & North-Western—Ottumwa, C. F. & St. Paul Br.	16.89	5,000	84,450
Chicago, Milwaukee & St. Paul—Kansas City Division	20.76	3,500	72,660
Chicago, Rock Island & Pacific—Oskaloosa Branch	25.73	6,000	154,380
Iowa Central—Eastern Division	26.528	2,575	68,310
Kossuth	82.95	419,830	34,416
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	4.30	3,120	13,416
Chicago & North-Western—Toledo & North-Western R'y.	46.51	5,500	255,805
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.35	5,225	127,229
Minneapolis & St. Louis Railway	7.79	3,000	23,370
Lee	150.510	786,041	50,360
Chicago, Burlington & Quincy City Railway	16.96	3,500	59,360
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	34.296	8,500	291,016
Chicago, Ft. Madison & Des Moines Railway	25.51	500	12,755
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	27.15	5,500	149,325
Chicago, Santa Fe & California Railway	19.81	10,500	208,005
St. Louis, Keokuk & North-Western Railroad	36.79	2,000	73,580
Linn	151.72	886,498	132,539
Burlington, Cedar Rapids & Northern—Main Line	21.66	6,120	132,539
Burlington, Cedar Rapids & Northern—Milwaukee Div.	21.29	3,120	66,425
Chicago & North-Western Railway	20.30	11,000	223,300
Chicago, Milwaukee & St. Paul—Chl. & Council B. Div.	26.04	6,225	162,099
Chicago, Milwaukee & St. Paul—Kansas City Division	17.54	3,500	61,390
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line	8.11	3,500	28,385
Dubuque & Sioux City—Cedar Rapids Branch	27.78	3,000	83,340
Louis	68.681	357,868	4,719
Burlington & Northwestern Railway	3.146	1,500	4,719
Burlington, Cedar Rapids & Northern—Main Line	23.15	6,120	141,678
Chicago, Rock Island & Pacific—Southwestern Division	18.91	8,000	151,280
Iowa Central—Eastern Division	23.375	2,575	60,191
Lucas	52.131	502,879	289,029
Chicago, Burlington & Quincy Railroad	26.829	14,500	389,029
Chicago, Burlington & Quincy—Chariton Branch	13.741	4,500	61,834
Chl. Bur. & Quincy—Chariton, D. M. & South'a Railroad	11.561	4,500	52,025

TABLE No. 1—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Lyon	110.42	\$	\$ 306,548
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	37.79	3,120	117,905
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	9.42	5,225	49,219
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	3.04	3,500	10,640
Chicago, St. Paul, Minneapolis & O.—Rock River Line	17.44	4,000	70,114
Dubuque & Sioux City—Sioux Falls Branch	24.25	3,000	72,750
Sioux City & Northern Railroad	18.48	4,000	73,920
Madison	51.71	249,361	12,500
Chicago, Rock Island & Pacific—Iowa Division	7.67	12,500	96,875
Chicago, Rock Island & Pacific—Des Moines, I. & W. Div.	12.13	5,000	60,650
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	19.48	4,000	77,920
Des Moines & Kansas City Railway	12.43	1,200	14,916
Mahaska	120.511	570,002	1,200
Burlington & Western Railway	15.01	1,200	18,012
Burlington, Cedar Rapids & Northern—Iowa City Division	4.32	3,120	13,478
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	15.85	5,000	79,250
Chicago, Rock Island & Pacific—Oskaloosa Branch	26.60	6,000	159,600
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	21.34	5,500	117,370
Iowa Central—Main Line	25.170	5,075	127,738
Iowa Central—Newton Branch	6.897	2,575	17,760
Iowa Central—Eastern Division	14.324	2,575	36,884
Marion	105.354	408,670	5,000
C. B. & Q.—Albia, K. & D. M. and D. M. & K. R. R.	30.294	5,000	151,470
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	14.50	5,500	79,750
Chicago, Rock Island & Pacific—Oskaloosa Branch	12.65	6,000	75,900
Wabash—Des Moines & St. Louis R. R.	39.00	3,000	117,000
Marshall	148.672	814,231	11,000
Chicago & North-Western Railway	25.99	11,000	285,800
Chicago, Milwaukee & St. Paul—Chl. & Coun. Bluffs Div.	25.39	6,225	158,051
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	31.78	4,000	127,120
Iowa Central—Main Line	29.79	5,075	151,184
Iowa Central—Story City Branch	15.01	2,575	38,651
Iowa Central—State Center Branch	20.712	2,575	53,333
Mills	101.084	720,380	14,500
Chicago, Burlington & Quincy Railroad	29.24	14,500	423,980
Chl. Burlington & Quincy—Neb. City, Sld. & N. E. R. R.	8.918	4,000	35,672
Chicago, Burlington & Quincy—Hastings & Avoca R. R.	10.483	4,000	41,932
Kansas City St. Joseph & Council Bluffs Railroad	17.963	5,500	98,796
Omaha & St. Louis Railway	25.690	4,500	115,605
Tabor & Northern Railway	8.79	500	4,395
Mitchell	45.775	103,990	3,000
Chicago, Milwaukee & St. Paul—Austin Branch	7.75	3,000	23,250
Chicago, St. Paul & Kansas City—Main Line	9.00	4,000	36,000
Chicago, St. Paul & Kansas City—Lyle Branch	5.405	4,000	21,620
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	22.72	3,500	79,520
Monona	94.180	448,553	5,000
Chicago & North-Western—Maple River Branch	24.70	5,000	123,500
Chicago, Milwaukee & St. Paul—Sioux City Branch	27.50	3,500	96,250
Dubuque & Sioux City—Onawa Branch	16.28	3,000	48,840
Sioux City & Pacific Railroad	25.700	7,000	179,900
Monroe	105.008	646,767	1,000
Albia & Centerville Railway	11.00	1,000	11,000
Chicago, Burlington & Quincy Railroad	27.816	14,500	403,232
Chicago, Burlington & Quincy—Moulton & Albia R. R.	10.708	3,500	37,478
C. B. & Q.—Albia, K. & D. M. & D. M. & K. R. R.	10.772	5,000	53,860
Chicago, Milwaukee & St. Paul—Kansas City Division	10.47	3,500	36,645
Iowa Central—Main Line	13.602	5,075	69,487
Wabash—Des Moines & St. Louis R. R.	11.33	3,000	34,050
Montgomery	49.600	482,774	14,500
Chicago, Burlington & Quincy Railroad	27.081	14,500	392,674
Chicago, Burlington & Quincy—Nebraska City Branch	7.968	4,000	31,872
Chl. Burlington & Quincy—Browsville & Nod. Val. R. R.	3.418	4,000	13,672
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.	12.439	4,000	49,756

TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Muscatine.	105.57	\$	\$52,613
Burlington, Cedar Rapids & Northern—Main Line	18.01	6,120	115,729
Burlington, Cedar Rapids & Northern—Muscatine Div.	19.21	3,120	59,956
Burlington, Cedar Rapids & Northern—Davenport Div.	7.11	3,120	22,183
Chicago, Rock Island & Pacific—Iowa Division	24.77	12,500	309,625
Chicago, Rock Island & Pacific—Southwestern Division	22.43	8,000	179,440
Chicago, Rock Island & Pacific—Wilton Branch	11.98	5,000	59,900
Chicago, Rock Island & Pacific—Wilton & Tipton Branch	1.16	5,000	5,800
O'Brien.	83.30		400,514
Chicago & North-Western—Toledo & North-Western R'y	25.30	5,500	139,150
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.02	5,225	125,504
Chicago, St. Paul, Minneapolis & Omaha—Main Line	6.61	8,135	53,750
Dubuque & Sioux City—Sioux Falls Branch	27.37	3,000	82,110
Osceola.	44.22		228,106
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	26.24	3,120	81,809
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.98	8,135	146,267
Page.	101.373		304,519
Chicago, Burlington & Quincy—Nebraska City Branch	11.800	4,000	47,200
Chicago, Burlington & Quincy—Brownville & Nod, V. R. R.	22.810	4,000	91,240
Chicago, Burlington & Quincy—Clar, C. Sp'gs & S. W. R. R.	15.844	4,000	63,376
Humeston & Shenandoah Railroad	27.02	3,000	81,000
Kansas City, St. Jo & Council Bluffs—Tarkio Val. R. R.	4.008	5,500	22,500
Omaha & St. Louis Railway	19.801	4,500	89,104
Palo Alto.	72.17		315,040
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	27.28	3,120	85,114
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.34	5,225	127,176
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	20.35	5,000	102,750
Plymouth.	96.20		507,800
Chicago & North-Western—Maple River Branch	13.40	5,000	67,000
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	15.00	5,500	82,500
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.48	8,135	77,129
Dubuque & Sioux City—Main Line	34.05	6,000	204,500
Sioux City & Northern Railroad	25.37	4,000	101,480
Pocahontas.	32.51		277,780
Chicago & North-Western—Toledo & North-Western R'y	24.16	5,500	132,850
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	16.65	5,000	83,250
Des Moines & North-Western Railway	1.00	1,500	2,850
Dubuque & Sioux City—Main Line	0.80	6,000	4,800
Pott.	172.165		991,483
Chicago & North-Western—Des Moines & Minneapolis Br.	24.40	6,000	140,400
Chl., Bur. & Quincy—A. K. & D. M. and D. M. & K. R. R.	10.125	5,000	50,675
Chicago, Rock Island & Pacific—Iowa Division	27.65	12,000	331,625
Chicago, Rock Island & Pacific—Des Moines, Ind. & W.	8.56	5,000	42,950
Chicago, Rock Island & Pacific—Keo. & Des Moines Div.	17.54	5,500	96,590
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	0.29	5,000	46,500
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.	28.00	4,000	115,000
Des Moines & Kansas City Railway	7.29	1,200	8,748
Des Moines & Northern Railway	16.41	2,000	32,820
Des Moines & North-Western Railway	4.13	1,500	6,195
Des Moines Union Railway	2.70	20,000	54,000
Wabash—Des Moines & St. Louis Railroad	15.01	3,000	45,030
Pottawatomie.	143.180		1,514,378
Chicago & North-Western Railway	20.83	14,000	229,130
Chicago, Burlington & Quincy Railroad	1.500	14,500	22,707
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.	1.500	4,000	7,904
Chicago, Burlington & Quincy—Hastings & Avoca R. R.	5.224	4,000	20,976
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.	26.35	6,225	165,274
Chicago, Rock Island & Pacific—Iowa Division	45.02	12,500	562,750
Chicago, Rock Island & Pacific—Avoca, M. & S. W. Br.	17.61	5,000	88,050
Chicago, Rock Island & Pacific—Harlan Branch	1.14	5,000	5,050
Kansas City, St. Joseph & Council Bluffs Railroad	6.714	5,500	36,977
Omaha & St. Louis Railway	12.74	4,500	57,330
Union Pacific Railway	2.00	150,000	300,000
Union Pacific—Union Ave. Dummy Line	1.72	5,000	8,600

TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Poweshiek.	96.012	\$	\$67,321
Burlington, Cedar Rapids & Northern—Iowa City Div.	6.78	3,120	21,154
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	27.21	5,000	136,050
Chicago, Rock Island & Pacific—Iowa Division	25.53	12,500	319,125
Iowa Central—Main Line	22.810	6,075	115,701
Iowa Central—Montezuma Branch	13.612	2,575	35,051
Iowa Central—Newton Branch	.070	2,575	180
Ringgold.	79.702		306,000
Chicago, Burlington & Quincy—Leon, Mt. Ayr & S. W. R. R.	28.642	4,500	128,880
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.	23.94	4,000	95,760
Humeston & Shenandoah Railroad	27.12	3,000	81,360
Sac.	62.50		317,235
Chicago & North-Western—Maple River Branch	54.02	5,000	270,100
Chicago & North-Western—Toledo & North-Western R'y.	8.57	5,500	47,135
Scott.	100.02		508,600
Burlington, Cedar Rapids & Northern—Clinton Branch	25.31	3,120	79,502
Burlington, Cedar Rapids & Northern—Davenport Div.	15.28	3,120	47,874
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	26.54	3,200	84,928
Chicago, Milwaukee & St. Paul—Maquoketa Branch	7.80	3,000	23,400
Chicago, Rock Island & Pacific—Iowa Division	13.71	12,500	171,375
Chicago, Rock Island & Pacific—Southwestern Division	12.08	8,000	96,640
Shelby.	54.08		345,492
Chicago & North-Western—Iowa South-Western Branch	12.75	4,500	57,375
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.	24.81	6,225	154,442
Chicago, Rock Island & Pacific—Iowa Division	6.41	12,500	80,125
Chicago, Rock Island & Pacific—Harlan Branch	10.71	5,000	53,550
Stout.	146.50		741,105
Chicago & North-Western—Toledo & North-Western R'y	35.10	5,500	193,050
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.08	5,225	151,943
Chicago, Milwaukee & St. Paul—Eden Branch	8.90	3,000	26,970
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	16.88	3,500	59,080
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.09	8,135	179,702
Dubuque & Sioux City—Sioux Falls Branch	7.08	3,000	21,240
Sioux City & Northern Railroad	27.28	4,000	109,120
Story.	94.02		629,400
Chicago & North-Western Railway	24.23	11,000	266,530
Chicago & North-Western—Des Moines & Minneapolis Br.	26.40	6,000	158,400
Chicago, Milwaukee & St. Paul—Chicago & Council B. Div.	24.79	6,225	154,317
Iowa Central—Story City Branch	19.50	2,575	50,213
Tama.	104.62		671,878
Burlington, Cedar Rapids & Northern—Pacific Division	15.05	3,120	46,956
Chicago & North-Western Railway	25.34	11,000	278,740
Chicago & North-Western—Ott., Cedar Falls & St. P. Br.	.13	5,000	650
Chicago & North-Western—Toledo & North-Western R'y	22.14	5,500	121,770
Chicago, Milwaukee & St. Paul—Chicago & Council B. Div.	26.32	6,225	163,842
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.	12.64	4,000	50,560
Taylor.	60.758		344,080
Chicago, Burlington & Quincy—Creston Branch	28.008	5,000	140,040
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.	5.79	4,000	23,160
Humeston & Shenandoah Railroad	26.96	3,000	80,880
Union.	67.281		560,735
Chicago, Burlington & Quincy Railroad	25.797	14,500	374,067
Chicago, Burlington & Quincy—Creston Branch	10.742	5,000	53,710
Chicago, Burlington & Quincy—Creston & Northern R. R.	8.152	4,000	32,608
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.	22.59	4,000	90,360
Van Buren.	80.05		309,765
Chicago, Burlington & Kansas City Railway	27.23	3,500	95,055
Chicago, Ft. Madison & Des Moines Railway	14.72	500	7,360
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	5,000	22,500
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	33.50	5,500	184,250
Wapello.	101.679		741,080
Chicago, Burlington & Quincy Railroad	26.856	14,500	380,412
Chicago, Milwaukee & St. Paul—Kansas City Division	27.31	4,500	95,585
Chicago, Rock Island & Pacific—Southwestern Division	7.71	8,000	61,680
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	30.00	5,500	165,000
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad	9.803	3,000	29,409

TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Warren</i>	98.885	3.500	345,541
Chicago, Burl. & Q.—A. K. & D. M. and D. M. & K. R. R.	7.696	5,000	38,480
Chicago, Burlington & Quincy—Chariton, D. M. & S. R. R.	21.439	4,500	96,475
Chicago, Rock Island & Pacific—Des Moines, I. & W. Br.	26.23	5,000	131,150
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div	15.79	4,000	63,100
Des Moines & Kansas City Railway	27.73	1,200	33,276
<i>Washington</i>	104.173	4.500	468,776
Burlington & Northwestern Railway	12.99	1,500	19,485
Burlington & Western Railway	13.862	1,200	16,634
Burlington, Cedar Rapids & Northern—Muscatine Div.	4.31	3,120	13,447
Burlington, Cedar Rapids & Northern—Iowa City Div.	20.98	3,120	65,457
Chicago, Rock Island & Pacific—Southwestern Division	25.64	8,000	205,120
Chicago, Rock Island & Pacific—Oskaloosa Branch	14.53	6,000	87,180
Iowa Central—Eastern Division	11.861	2,575	30,542
<i>Wayne</i>	79.433	4.500	357,500
Chicago, Burlington & Quincy—Chariton Branch	6.893	3,500	24,226
Chicago, Milwaukee & St. Paul—Kansas City Division	14.90	8,000	119,200
Chicago, Rock Island & Pacific—Southwestern Division	27.78	3,500	97,230
Keokuk & Western Railway	29.80	3,500	104,300
<i>Webster</i>	171.392	5.500	942,780
Chicago & North-Western—Toledo & North-Western R'y.	25.96	6,000	155,760
Chicago, Rock Island & Pacific—D. M. & Ft. Dodge Div.	32.55	2,500	81,375
Crooked Creek R. R. & Coal Co.	17.20	2,500	43,000
Dubuque & Sioux City—Main Line	26.74	2,000	53,480
Mason City & Ft. Dodge—Coalville Branch	28.873	2,000	57,746
Mason City & Ft. Dodge—Coalville Branch	3.659	2,000	7,318
Minneapolis & St. Louis Railway	36.41	3,000	109,230
<i>Winnebago</i>	20.83	3,000	62,490
Minneapolis & St. Louis Railway	20.83	3,000	62,490
<i>Winnebago</i>	82.85	3.120	256,593
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.14	3,120	3,557
Burlington, Cedar Rapids & Northern—Decorah Division	22.99	3,120	71,729
Chicago, Milwaukee & St. Paul—Davenport & Northw. Line.	2.47	3,200	7,904
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	16.95	5,000	84,800
Chicago, Milwaukee & St. Paul—Decorah Branch	9.54	3,000	28,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	29.75	5,225	155,443
<i>Woodbury</i>	125.033	5.000	625,165
Chicago & North-Western—Maple River Branch	25.01	3,500	87,535
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.92	3,500	111,720
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.63	3,500	19,705
Chicago, St. Paul, Minneapolis & Omaha—Main Line	.94	8,135	7,647
Dubuque & Sioux City—Main Line	6.41	6,000	38,460
Dubuque & Sioux City—Omaha Branch	25.94	3,000	77,820
Sioux City & Northern Railroad	6.85	4,000	27,400
Sioux City & Pacific Railroad	22.333	7,000	156,331
<i>Worth</i>	46.609	3.120	145,618
Burlington, Cedar Rapids & Northern—Main Line	18.61	0,120	118,893
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	3,000	33,810
Chicago, Milwaukee & St. Paul—Lyle Branch	14.45	4,000	57,800
Iowa Central—Main Line	2.009	5,075	10,196
Minneapolis & St. Louis Railway	.33	3,000	990
<i>Wright</i>	108.873	3.120	337,500
Burlington, Cedar Rapids & Northern—Iowa Falls Div.	45.04	3,120	140,525
Chicago & North-Western—Toledo & North-Western R'y.	23.85	5,500	131,175
Iowa Central—Belmond Branch	6.503	2,575	16,745
Mason City & Ft. Dodge Railroad	33.480	2,000	66,960
Total	8,376,552		\$ 44,558,606

TABLE No. II.

Length of Railroads January 1, 1891, and the assessed value thereof, by roads.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Albia & Centerville Railway Co.</i>	Albia & Centerville Railway Co.	13.10	24.10	1,000	24,100
<i>Burlington & Northwestern R'y Co.</i>	Des Moines, Henry, Louisa, Washington	13.081	38.732	1,500	58,098
<i>Burlington & Western Railway Co.</i>	Burlington & Western	10.568	70.703	1,200	84,843
<i>Burlington, Cedar R. & N. R'y Co.</i>	Des Moines, Louisa, Muscatine, Cedar, Johnson, Linn, Benton, Black Hawk, Bremer, Butler, Floyd, Cerro Gordo, Worth, Linn, Buchanan, Fayette, Winneblesh, Allamakee, Muscatine, Johnson, Washington, Benton, Tama, Grundy, Johnson, Washington, Keokuk, Mahaska, Poweshiek, Grundy, Hardin, Franklin, Wright, Humboldt, Palo Alto, Emmet, Dickinson, Kossuth, Osceola, Lyon, Hancock	21.18	903.70	1,200	3,541,465
<i>Milwaukee Division</i>	Worth, Linn, Buchanan, Fayette, Winneblesh, Allamakee, Muscatine, Johnson, Washington, Benton, Tama, Grundy, Johnson, Washington, Keokuk, Mahaska, Poweshiek, Grundy, Hardin, Franklin, Wright, Humboldt, Palo Alto, Emmet, Dickinson, Kossuth, Osceola, Lyon, Hancock	18.61	240.64	6,120	1,472,717
<i>Muscatine Division</i>	Muscatine, Johnson, Washington, Benton, Tama, Grundy, Johnson, Washington, Keokuk, Mahaska, Poweshiek, Grundy, Hardin, Franklin, Wright, Humboldt, Palo Alto, Emmet, Dickinson, Kossuth, Osceola, Lyon, Hancock	19.21	94.13	3,120	293,686
<i>Pacific Division</i>	Washington, Benton, Tama, Grundy, Johnson, Washington, Keokuk, Mahaska, Poweshiek, Grundy, Hardin, Franklin, Wright, Humboldt, Palo Alto, Emmet, Dickinson, Kossuth, Osceola, Lyon, Hancock	4.31	30.58	3,120	95,410
<i>Iowa City Division</i>	Johnson, Washington, Keokuk, Mahaska, Poweshiek, Grundy, Hardin, Franklin, Wright, Humboldt, Palo Alto, Emmet, Dickinson, Kossuth, Osceola, Lyon, Hancock	15.22	48.12	3,120	150,134
<i>Iowa Falls Division</i>	Johnson, Washington, Keokuk, Mahaska, Poweshiek, Grundy, Hardin, Franklin, Wright, Humboldt, Palo Alto, Emmet, Dickinson, Kossuth, Osceola, Lyon, Hancock	9.69	73.02	3,120	227,822

TABLE No. III.—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Bur., C. R. & N. R'y Co.—Continued</i>					
Clinton Division.....	Johnson	12.96			
	Cedar	28.86			
	Scott	25.51			
	Clinton	14.61	81.94	3,120	255,653
Decorah Division.....	Fayette .....	.31			
	Winneshiek	22.99	23.30	3,120	72,696
Waverly Short Line.....	Bremer	5.68	5.68	3,120	17,722
Davenport Division.....	Muscatine	7.11			
	Cedar	8.70			
	Scott	15.28	31.09	3,120	97,001
<i>Chicago & North-Western R'y Co.</i>			1,159.50		8,114,299
Chicago & North-Western R'y...	Clinton	40.17			
	Cedar	24.98			
	Linn	29.30			
	Benton	24.84			
	Tama	25.34			
	Marshall	25.99			
	Story	24.23			
	Boone	27.53			
	Greene	24.51			
	Carroll	25.41			
	Crawford	31.56			
	Harrison	30.33			
	Pottawattamie	20.83	355.02	11,000	3,905,220
Iowa Midland Branch.....	Clinton	53.40			
	Jackson	14.60			
	Jones	22.98	70.98	4,500	319,410
Stanwood & Tipton Branch	Cedar	8.50	8.50	4,500	38,250
Ottumwa, Cedar Falls & St. P. Br.	Benton	2.47			
	Tama .....	.13			
	Poweshiek	27.21			
	Keokuk	16.89	62.55	5,000	312,750
Des Moines & Minneapolis Br....	Mahaska	15.85			
	Polk	24.40			
	Story	26.40			
	Hamilton	8.40	59.20	6,000	355,200
Iowa South-Western Branch.....	Carroll	25.44			
	Crawford	1.83			
	Shelby	12.75			
	Audubon	12.08	52.10	4,500	234,450
Maple River Branch.....	Carroll	9.30			
	Sac	54.02			
	Ida	38.20			
	Woodbury	25.01			
	Plymouth	13.40			
	Monona	24.70	164.63	5,000	823,150
Toledo & North-Western R'y...	Tama	22.14			
	Grundy	12.79			
	Hardin	24.81			
	Hamilton	45.48			
	Wright	22.85			
	Humboldt	35.14			
	Kossuth	46.51			
	Pocahontas	24.16			
	Buena Vista	23.79			
	Clay	5.70			
	O'Brien	25.30			
	Sioux	35.10			
	Webster	25.96			
	Calhoun	23.97			
	Sac	8.57	383.27	5,500	2,107,985
	Boone	3.25	3.25	5,500	17,875
<i>Chicago, Burlington & K. C. R'y Co.</i>			77.66		271,810
Chicago, Burlington & K. C. R'y...	Lee	16.96			
	Van Buren	27.33			
	Davis	15.40			
	Appanoose	17.97	77.66	3,500	271,810

TABLE No. II.—CONTINUED.

NAME OF COUNTY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Chicago, Bur. & Northern R. R. Co.</i>					
Chicago, Bur. & Northern R. R. Co.	Dubuque .....	.532	.532	20,000	10,640
<i>Chicago, Bur. & Quincy R. R. Co.</i>					
Chicago, Bur. & Quincy.....	Des Moines	18.049	752.833		6,325,505
	Henry	19.703			
	Jefferson	25.735			
	Wapello	26.856			
	Monroe	27.816			
	Lucas	26.829			
	Clarke	26.498			
	Union	25.797			
	Adams	26.475			
	Montgomery	27.081			
	Mills	29.240			
Keokuk & St. Paul R. R.	Pottawattamie	1.566	281.645	14,500	4,083,853
	Des Moines	8.980			
Chariton Branch	Lee	33.296	42.276	8,500	359,346
	Lucas	13.741			
	Wayne	6.893			
Creston Branch	Decatur	15.907	36.541	4,500	164,434
	Union	10.742			
	Adams	3.930			
Nebraska City Branch.....	Taylor	28.008	42.680	5,000	213,400
	Montgomery	7.668			
	Page	11.800			
Moulton & Albia R. R.	Fremont	19.741	39.209	4,000	156,836
	Monroe	10.798			
	Appanoose .....	.679	11.477	3,500	40,160
Albia, Knoxville & Des Moines and D. M. & Knox. R. R.	Monroe	10.772			
	Marion	39.204			
	Warren	7.696			
	Polk	10.135	67.807	5,000	339,035
Chariton, D. M. & S. R. R.	Lucas	11.561			
	Warren	21.439	33.000	4,500	148,500
Leon, Mt. Ayr & S. W. R. R.	Decatur	25.639			
	Ringgold	28.642	54.281	4,500	244,264
Creston & Northern R. R.	Union	8.152			
	Adair	19.552	27.704	4,000	110,816
Western Iowa R. R.	Adair	10.270			
	Cass	10.095	20.365	4,000	81,460
Brownville & Nodaway V. R. R.	Montgomery	2.418			
	Page	22.810	25.228	4,000	100,912
Clarín, Col. Spr. & S. W. R. R. ..	Page	15.844	15.844	4,000	63,376
Red Oak & Atlantic R. R.	Montgomery	12.439			
	Pottawattamie	1.996			
	Cass	3.557	17.092	4,000	71,968
Neb. City, Sidney & N. E. R. R. ..	Mills	8.918			
	Fremont	12.139	21.057	4,000	84,228
Hastings & Avoca R. R.	Mills	10.483			
	Pottawattamie	5.244	15.727	4,000	62,908
<i>Chl., Ft. Madison & D. M. R'y Co.</i>					
Chl., Ft. Madison & D. M. R'y ..	Lee	25.51	45.00	500	22,500
	Henry	2.67			
	Van Buren	14.72			
	Jefferson	2.10			
<i>Chicago, Iowa & Dakota R'y Co.</i>					
Chicago, Iowa & Dakota	Hardin	26.50	26.50	2,000	53,000
<i>Chicago, Milwaukee & St. Paul R'y Co.</i>					
Chicago & Council Bluffs Div..	Jackson	13.02	1,545.93		6,910,372
	Clinton	26.06			
	Jones	25.57			
	Linn	26.04			
	Benton	24.08			
	Tama	26.32			
	Marshall	25.30			
	Story	24.79			
	Boone	7.83			

TABLE No. II—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>C., M. & St. P. R'y Co.—Continued.</i> Chicago & Council Bluffs Div..	Dallas	24.72			
	Guthrie	19.53			
	Carroll	24.95			
	Crawford	12.50			
	Shelby	24.81			
	Harrison	7.01			
Kansas City Division	Pottawattamie	26.55	349.17	6,225	2,173,583
	Linn	17.54			
	Benton	1.78			
	Iowa	32.68			
	Keokuk	30.76			
	Wapello	27.31			
	Monroe	10.47			
	Appanoose	22.34			
	Wayne	14.96	157.84	3,500	552,440
Sioux City Branch	Woodbury	31.92			
	Monona	27.50			
Dubuque Division	Crawford	30.75	90.17	3,500	315,595
	Jackson	31.04			
	Dubuque	32.81			
	Clayton	36.22			
Cascade Branch	Allamakee	36.11	136.18	5,000	680,900
	Jackson	16.12			
Volga Branch	Dubuque	19.50	35.62	2,000	71,240
	Clayton	42.01			
Waukon Branch	Fayette	16.20	58.21	3,000	174,630
Davenport & Northwestern L.	Allamakee	22.81	22.81	2,000	45,620
	Scott	26.54			
	Clinton	12.28			
	Cedar	3.96			
	Jones	27.67			
	Delaware	28.96			
	Clayton	12.17			
	Fayette	37.02			
Dubuque Southwestern Line ..	Winneshiek	2.47	151.07	3,200	483,424
	Linn	8.11			
	Jones	19.78			
	Delaware	7.95			
Maquoketa Branch	Dubuque	7.79	43.63	3,500	152,705
	Scott	7.80			
	Clinton	21.50			
Clinton Branch	Jackson	2.89	32.19	3,000	96,570
Iowa & Minnesota Division ..	Clinton	10.05	10.05	3,500	35,175
	Winneshiek	16.96			
Decorah Branch	Howard	24.38	41.34	5,000	206,700
Austin Branch	Winneshiek	9.54	9.54	3,000	28,620
	Cerro Gordo	8.93			
	Worth	11.27			
	Mitchell	7.75			
Iowa & Dakota Division	Clayton	22.68	27.95	3,000	83,850
	Allamakee	4.02			
	Winneshiek	29.75			
	Chickasaw	26.33			
	Floyd	24.82			
	Cerro Gordo	24.22			
	Hancock	24.15			
	Kossuth	24.35			
	Palo Alto	24.34			
	Olay	24.31			
	O'Brien	24.02			
	Sioux	29.08			
Elkader Branch	Lyon	9.42	291.49	5,225	1,523,035
Spirit Lake Branch	Clayton	19.10	19.10	3,000	57,300
	Clay	7.70			
	Dickinson	12.33	20.03	3,000	60,000
Eden Branch	Sioux	8.90	8.90	3,000	26,970
Sioux City & Dakota Division ..	Woodbury	5.63			
	Plymouth	15.00			

TABLE No. II—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>C., M. & St. P. R'y Co.—Continued.</i> Sioux City & Dakota Division ..	Sioux	16.88			
	Lyon	3.04			
<i>Chl., Rock Island & Pacific R'y Co.</i> Iowa Division			1,060.69	\$ 3,500	\$ 141,025
	Scott	13.71			
	Cedar	6.88			
	Muscatine	24.77			
	Johnson	27.16			
	Iowa	25.16			
	Poweshiek	25.53			
	Jasper	34.13			
	Polk	27.65			
	Dallas	17.56			
	Madison	7.67			
	Guthrie	19.32			
	Adair	8.50			
	Cass	27.47			
	Shelby	6.41			
Southwestern Division	Pottawattamie	45.02	316.94	12,500	3,961,750
	Scott	12.08			
	Muscatine	22.43			
	Louisa	18.91			
	Washington	25.64			
	Jefferson	26.60			
	Wapello	7.71			
	Davis	22.88			
	Appanoose	29.86			
	Wayne	27.78	193.89	8,000	1,551,120
Oskaloosa Branch	Washington	14.53			
	Keokuk	25.73			
	Mahaska	26.60			
	Marion	12.65	79.51	6,000	477,000
Des Moines, Indianola & W. Br.	Polk	8.59			
	Warren	26.23			
	Madison	12.13	46.95	5,000	234,750
Audubon Branch	Cass	8.18			
	Audubon	16.36	24.54	5,000	122,700
Newton & Monroe Branch	Jasper	17.00	17.00	5,000	85,000
Guthrie & Northwestern Br ..	Guthrie	14.58	14.58	5,000	72,900
Atlantic & Southern Branch ..	Cass	14.71	14.71	5,000	73,550
Avoca, Macedonia & S. W. Br ..	Pottawattamie	17.61	17.61	5,000	88,050
Keosauqua Branch	Van Buren	4.50	4.50	5,000	22,500
Wilton Branch	Muscatine	11.98	11.98	5,000	59,900
Wilton & Tipton Branch	Muscatine	1.16			
	Cedar	4.92			
Harlan Branch	Pottawattamie	1.13	6.08	5,000	30,400
	Shelby	10.71	11.84	5,000	59,200
Keokuk & Des Moines Division ..	Lee	27.15			
	Van Buren	33.59			
	Davis .....	.75			
	Wapello	30.00			
	Mahaska	21.34			
	Marion	14.50			
	Jasper	17.40			
	Polk	17.56	162.20	5,500	892,100
Des Moines & Ft. Dodge Div ..	Polk	9.30			
	Dallas	27.00			
	Boone	3.00			
	Greene	22.99			
	Webster	32.55			
	Humboldt	6.32			
	Pocahontas	16.65			
	Palo Alto	20.55			
<i>Chicago, St. Paul & K. C. R'y Co.</i> Chl., St. P. & K. C.—Main Line.	Mitchell	9.90	465.385	5,000	691,800
	Howard	13.04			
	Chickasaw	25.70			
	Bremer	6.03			

TABLE No. II—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Chl., St. P. & K. C. R'y Co.—Continued.</i>					
<i>Chl., St. P. & K. C.—Main Line.</i>	Fayette.....	19.82			
	Buchanan.....	11.41			
	Delaware.....	25.62			
	Dubuque.....	31.26	142.78	4,000	571,120
Des Moines & St. Joseph Divs.	Fayette.....	6.83			
	Buchanan.....	2.00			
	Black Hawk.....	30.42			
	Grundy.....	7.95			
	Tama.....	12.64			
	Marshall.....	31.78			
	Jasper.....	19.02			
	Polk.....	28.90			
	Warren.....	15.79			
	Madison.....	19.48			
	Union.....	22.59			
	Ringgold.....	23.94			
	Taylor.....	5.79	228.12	4,000	912,480
Cedar Falls Branch.....	Black Hawk.....	7.48	7.48	4,000	29,920
Valeria Coal Branch.....	Jasper.....	3.20	3.20	4,000	12,800
Waverly Branch.....	Bremer.....	26.52			
	Butler.....	27.81			
	Franklin.....	9.62	63.95	4,000	255,800
Lyle Branch.....	Mitchell.....	5.405			
	Worth.....	14.15	19.855	4,000	79,420
<i>Chl., St. P., Minn. & O. R'y Co.</i>			74.54		536,622
<i>Chl., St. P., M. & O.—Main Line</i>	Osceola.....	17.98			
	O'Brien.....	6.61			
	Sioux.....	22.09			
	Plymouth.....	9.48			
	Woodbury.....	.94	57.10	8,135	464,508
Rock River Line.....	Lyon.....	17.44	17.44	4,135	72,114
<i>Chicago, Santa Fe & Cal. R'y Co.</i>					
Chicago, Santa Fe & Cal. R'y.....	Lee.....	19.81	19.81	10,500	208,065
<i>Crooked Creek R. R. & Coal Co.</i>					
Crooked Creek R. R. & Coal Co.....	Webster.....	17.20			
	Hamilton.....	6.00	23.20	2,500	58,000
Des Moines & Kansas City R'y Co.....			100.17		120,204
Des Moines & Kansas City R'y.....	Polk.....	7.29			
	Warren.....	27.73			
	Madison.....	12.43			
	Clarke.....	21.96			
	Decatur.....	30.76	100.17	1,200	120,204
Des Moines & Northern R'y Co.....			41.38		82,760
Des Moines & Northern R'y.....	Polk.....	16.41			
	Dallas.....	9.65			
	Boone.....	15.32	41.38	2,000	82,760
Des Moines & North West. R'y Co.....			106.306		159,459
Des Moines & North Western.....	Polk.....	4.130			
	Dallas.....	26.672			
	Guthrie.....	16.979			
	Greene.....	27.303			
	Calhoun.....	29.322			
	Pocahontas.....	1.900	106.306	1,500	159,459
Des Moines Union Railway Co.....			2.70		54,000
Des Moines Union Railway.....	Polk.....	2.70	2.70	20,000	54,000
Dubuque & Sioux City Railroad Co.....			573.21		2,737,160
Dub. & S. C. R. R.—Main Line.....	Dubuque.....	29.80			
	Delaware.....	24.47			
	Buchanan.....	24.53			
	Black Hawk.....	26.72			
	Grundy.....	.17			
	Butler.....	24.91			
	Franklin.....	1.10			
	Hardin.....	23.72			
	Hamilton.....	23.20			
	Webster.....	26.74			
	Calhoun.....	14.85			

TABLE No. II—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>D. & S. C. R. R. Co.—Continued.</i>					
<i>Dub. & S. C. R. R.—Main Line.</i>	Pocahontas.....	9.80			
	Buena Vista.....	25.41			
	Cherokee.....	29.80			
	Plymouth.....	34.95			
	Woodbury.....	6.41	326.58	\$ 6,000	\$ 1,950,480
Cedar Rapids Branch.....	Delaware.....	14.07			
Onawa Branch.....	Linn.....	27.78	41.85	3,000	125,550
	Monona.....	16.28			
	Woodbury.....	25.94			
	Ida.....	2.22			
	Cherokee.....	14.66	59.10	3,000	177,300
Sioux Falls Branch.....	Cherokee.....	11.40			
	O'Brien.....	27.37			
	Sioux.....	7.08			
	Lyon.....	24.25	70.10	3,000	210,300
Cedar Falls & Minnesota R. R.....	Black Hawk.....	7.38			
	Bremer.....	19.47			
	Chickasaw.....	7.05			
	Floyd.....	18.96			
	Mitchell.....	22.72	75.58	3,500	264,530
Humeston & Shenandoah R. R. Co.....			95.45		286,350
gHumeston & Shenandoah R. R.	Decatur.....	14.35			
	Ringgold.....	27.12			
	Taylor.....	26.96			
	Page.....	27.02	95.45	3,000	286,350
Iowa Central Railway Company.....			401.295		1,477,938
Iowa Central—Main Line.....	Worth.....	2.009			
	Cerro Gordo.....	24.340			
	Franklin.....	27.090			
	Hardin.....	28.960			
	Marshall.....	20.790			
	Jasper.....	3.980			
	Poweshiek.....	22.810			
	Mahaska.....	25.170			
	Monroe.....	13.692	177.841	5,075	902,543
Belmont Branch.....	Franklin.....	15.700			
	Wright.....	6.503	22.203	2,575	57,173
Story City Branch.....	Marshall.....	15.010			
	Story.....	19.500	34.510	2,575	88,894
State Center Branch.....	Jasper.....	5.928			
	Marshall.....	20.712	26.640	2,575	68,598
Montezuma Branch.....	Poweshiek.....	13.612	13.612	2,575	35,051
Newton Branch.....	Mahaska.....	6.897			
	Poweshiek.....	.070			
	Jasper.....	20.781	27.748	2,575	71,451
Newton Branch—Lynville Sub	Jasper.....	2.600	2,500	2,575	6,437
Eastern Division.....	Mahaska.....	14.324			
	Keokuk.....	26.328			
	Washington.....	11.801			
	Jefferson.....	1.500			
	Henry.....	18.653			
	Louisa.....	23.375	96.241	2,575	247,821
Iowa Northern Railway Company.....			5.93		23,750
Iowa Northern Railway.....	Jasper.....	5.93	5.93	4,000	23,720
K. C., St. J. & C. Bluffs R. R. Co.....			58.518		331,849
K. C. St. Jo & C. Bluffs R. R.	Fremont.....	20.743			
	Mills.....	17.968			
	Pottawattamie.....	6.714	54.420	5,500	299,310
Tarkio Valley R. R.....	Page.....	4.098	4.098	5,500	22,539
Keokuk & Western Railroad Co.....			73.08		225,780
Keokuk & Western Railroad.....	Appanoose.....	20.20			
	Wayne.....	20.80			
	Decatur.....	14.08	73.08	3,500	255,780
Mason City & Ft. Dodge Railroad Co.....			91.135		182,270
Mason City & Ft. Dodge R. R.....	Cerro Gordo.....	24.588			
	Franklin.....	.535			
	Wright.....	33.480			
	Webster.....	28.873	87.476	2,000	174,952
Coalville Branch.....	Webster.....	3.659	3,650	2,000	7,318

TABLE No. II—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Minneapolis & St. Louis Railway Co.</i> <i>Minneapolis & St. Louis R'y....</i>	Worth..... Winnebago..... Hancock..... Kossuth..... Humboldt..... Webster..... Boone.....	.33 20.83 25.94 7.79 23.42 36.41 25.00	139.72		419,160
<i>Omaha & St. Louis Railway Co....</i> <i>Omaha & St. Louis Railway....</i>	Page..... Fremont..... Mills..... Pottawattamie.....	19.801 8.749 25.690 12.740	139.72 66.980	3,000	419,160 301,410
<i>St. Louis, Keokuk & Northw. R. R. Co.</i> <i>St. L., Keokuk & N. W. R. R....</i>	Lee..... Henry.....	36.79 14.29	51.08	\$.....\$	102,160
<i>Sioux City & Northern R. R. Co....</i> <i>Sioux City & Northern R. R....</i>	Woodbury..... Plymouth..... Sioux..... Lyon.....	6.85 25.37 27.28 18.48	77.98	2,000	102,160 311,920
<i>Sioux City & Pacific Rail Road Co..</i> <i>Sioux City & Pacific Rail Road....</i>	Woodbury..... Monona..... Harrison.....	22.333 25.709 32.571	80.613		594,291
<i>Tabor & Northern Railway Co.....</i> <i>Tabor & Northern Railway....</i>	Mills.....	8.79	8.79	500	4,395
<i>Toledo, Peoria & Western R'y Co.</i> <i>Toledo, Peoria & Western R'y....</i>	Des Moines.....	.75	.75	8,000	6,000
<i>Union Pacific Railway Company....</i> <i>Union Pacific Railway....</i>	Pottawattamie..... Pottawattamie.....	2.06 1.72	3.78	150,000 5,000	317,600 8,600
<i>Wabash Railroad Company....</i> <i>Des Moines & St. Louis R. R....</i>	Monroe..... Marion..... Polk..... Davis..... Appanoose..... Wapello.....	11.55 39.00 15.01 20.246 7.261 9.803	108.570		326,610
<i>St. Louis, Ottumwa & C. R. R. R.</i>				3,000	196,680
Total miles railroads in Iowa.			8,376.552	\$.....\$	
Total assessed value of same.					44,558,606

(a.) The Burlington & Northwestern leases the right to run over the Burlington, Cedar Rapids & Northern between Burlington & Mediapolis, 13.30 miles, but has no right to do business between the points named.

(b.) The Burlington & Western runs its trains from Winfield to Burlington, 33.8 miles, over the Burlington & Northwestern. This includes 13.3 miles over the Burlington, Cedar Rapids & Northern, under its contract with Burlington & Northwestern. The Burlington & Western is restricted from doing any immediate business between Winfield & Burlington.

(c.) Burlington, Cedar Rapids & Northern—includes 11.39 miles leased from the Iowa Central.

(d.) The Chicago, Burlington & Kansas City run their trains over the Chicago, Burlington & Quincy from Viole to Burlington, 25 miles, and over the Wabash from Bloomfield to Moulton, 14.11 miles. This leased mileage is assessed to the respective owners.

(e.) The Chicago, Rock Island & Pacific having no track from Tara to Fort Dodge, a distance of 5.40 miles, run trains over the Dubuque & Sioux City Railroad track between said points.

(f.) The Des Moines Union Railway Company is simply a "Representative Company," acting as an agency at Des Moines for the Wabash Railway, the Des Moines & Northwestern Railway and the St. Louis, Des Moines & Northern Railway.

(g.) The Humeston & Shenandoah leases of the Keokuk & Western the right to run trains over their track between Humeston & Van Wert.

(h.) The St. Louis, Keokuk & Northwestern leases the right to run over the Chicago, Burlington & Quincy from Mt. Pleasant Junction to Mt. Pleasant, a distance of .96 miles.

CHANGE IN MILEAGE DURING THE YEAR 1890.

NAME OF ROAD.	Gain.	Loss.
Albia & Centerville.....	.049	
Burlington & Northwestern.....		.038
Burlington, Cedar Rapids & Northern.....	31.090	
Chicago, Burlington & Northern.....	.532	
Chicago, St. Paul & Kansas City.....	19.855	
Chicago, St. Paul, Minneapolis & Omaha.....		.010
Dubuque & Sioux City.....	.039	
Iowa Central.....	1.000	19.855
Kansas City, St. Joseph & Coancil Bluffs.....	.370	
Ottumwa & Kirksville.....		3.333
St. Louis, Keokuk & Northwestern.....	.190	
Sioux City & Northern.....	77.980	
Tabor & Northern.....	8.700	
Gain.....	130.886	130.886

TABLE No. III.

Length and assessed value of Sleeping-Car Lines by Counties.

NAME OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i>	8.50	40	340
Chicago, Rock Island & Pacific—Iowa Division.....	8.50	40	340
<i>Adams</i>	26.475	80	2,118
Chicago, Burlington & Quincy Railroad.....	26.475	80	2,118
<i>Appanoose</i>	37.121	40	1,485
Chicago, Rock Island & Pacific—Southwestern Division..	29.86	40	1,194
Wabash—St. Louis, Ottumwa & Cedar Rapids R. R.....	7.261	75	545
<i>Benton</i>	47.85	100	4,785
Burlington, Cedar Rapids & Northern—Main Line.....	23.01	100	2,301
Chicago & North-Western Railway.....	24.84	100	2,484
<i>Black Hawk</i>	89.88	100	8,988
Burlington, Cedar Rapids & Northern—Main Line.....	32.74	100	3,274
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs..	30.42	75	2,282
Dubuque & Sioux City—Main Line.....	26.72	30	802
<i>Boone</i>	27.53	100	2,753
Chicago & North-Western Railway.....	27.53	100	2,753
<i>Bremser</i>	10.21	100	1,021
Burlington, Cedar Rapids & Northern—Main Line.....	4.18	100	418
Chicago, St. Paul & Kansas City—Main Line.....	6.03	100	603
<i>Buchanan</i>	38.84	100	3,884
Chicago, St. Paul & Kansas City—Main Line.....	11.41	100	1,141
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs..	2.90	75	217
Dubuque & Sioux City—Main Line.....	24.53	30	736
<i>Buena Vista</i>	49.20	100	4,920
Chicago & North-Western—Toledo & North-Western R'y	23.79	20	476
Dubuque & Sioux City—Main Line.....	25.41	30	762
<i>Butler</i>	45.97	100	4,597
Burlington, Cedar Rapids & Northern—Main Line.....	21.06	100	2,106
Dubuque & Sioux City—Main Line.....	54.91	30	1,647
<i>Calhoun</i>	38.82	100	3,882
Chicago & North-Western—Toledo & North-Western R'y	23.97	20	480
Dubuque & Sioux City—Main Line.....	14.85	30	446
<i>Carroll</i>	25.41	100	2,541
Chicago & North-Western Railway.....	25.41	100	2,541
<i>Cass</i>	27.47	100	2,747
Chicago, Rock Island & Pacific—Iowa Division.....	27.47	40	1,099
<i>Cedar</i>	40.81	100	4,081
Burlington, Cedar Rapids & Northern—Main Line.....	8.95	100	895
Chicago & North-Western Railway.....	24.98	100	2,498
Chicago, Rock Island & Pacific—Iowa Division.....	6.88	40	275
<i>Cerro Gordo</i>	26.27	100	2,627
Burlington, Cedar Rapids & Northern—Main Line.....	10.57	100	1,057
Iowa Central—Main Line.....	15.70	50	785
<i>Cherokee</i>	41.20	100	4,120
Dubuque & Sioux City—Main Line.....	29.80	30	894
Dubuque & Sioux City—Sioux Falls Branch.....	11.40	15	171
<i>Chickasaw</i>	25.70	100	2,570
Chicago, St. Paul & Kansas City—Main Line.....	25.70	100	2,570
<i>Clarke</i>	26.498	80	2,120
Chicago, Burlington & Quincy Railroad.....	26.498	80	2,120
<i>Clay</i>	5.70	20	114
Chicago & North-Western—Toledo & North-Western R'y	5.70	20	114
<i>Clinton</i>	40.17	100	4,017
Chicago & North-Western Railway.....	40.17	100	4,017

TABLE No. III—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Crawford</i>	31.56	100	3,156
Chicago & North-Western Railway.....	31.56	100	3,156
<i>Dallas</i>	17.56	40	703
Chicago, Rock Island & Pacific—Iowa Division.....	17.56	40	703
<i>Davis</i>	49.876	40	1,995
Chicago, Rock Island & Pacific—Southwestern Division..	22.88	40	915
Chicago, Rock Island & Pacific—Keokuk & Des M. Div....	75	40	30
Wabash—St. Louis, Ott. & Cedar Rapids Railroad.....	26.246	75	1,968
<i>Delaware</i>	50.69	100	5,069
Chicago, St. Paul & Kansas City—Main Line.....	25.62	100	2,562
Dubuque & Sioux City—Main Line.....	24.47	30	734
<i>Des Moines</i>	48.209	100	4,821
Burlington, Cedar Rapids & Northern—Main Line.....	21.18	100	2,118
Chicago, Burlington & Quincy Railroad.....	18.049	80	1,444
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.....	8.980	80	718
<i>Dubuque</i>	61.06	100	6,106
Chicago, St. Paul & Kansas City—Main Line.....	31.26	100	3,126
Dubuque & Sioux City—Main Line.....	29.80	30	894
<i>Fayette</i>	26.65	100	2,665
Chicago, St. Paul & Kansas City—Main Line.....	19.82	100	1,982
Chicago, St. Paul & Kansas City—D. M. & St. Joe Divs....	6.83	75	512
<i>Floyd</i>	20.57	100	2,057
Burlington, Cedar Rapids & Northern—Main Line.....	20.57	100	2,057
<i>Franklin</i>	28.19	100	2,819
Dubuque & Sioux City—Main Line.....	1.10	30	33
Iowa Central—Main Line.....	27.09	50	1,354
<i>Fremont</i>	38.492	100	3,849
Kansas City, St. Joseph & Council Bluffs—Main Line....	29.743	90	2,677
Omaha & St. Louis Railway.....	8.740	110	962
<i>Greene</i>	24.51	100	2,451
Chicago & North-Western Railway.....	24.51	100	2,451
<i>Grundy</i>	20.91	100	2,091
Chicago & North-Western—Toledo & North-Western R'y	12.79	20	256
Chicago, St. P. & Kansas City—Des Moines & St. Jo. Divs..	7.95	75	596
Dubuque & Sioux City—Main Line.....	17	30	510
<i>Guthrie</i>	19.32	100	1,932
Chicago, Rock Island & Pacific—Iowa Division.....	19.32	40	773
<i>Hamilton</i>	68.68	100	6,868
Chicago & North-Western—Toledo & North-Western R'y	45.48	20	909
Dubuque & Sioux City—Main Line.....	23.20	30	696
<i>Hardin</i>	77.49	100	7,749
Chicago & North-Western—Toledo & North-Western R'y	24.81	20	496
Dubuque & Sioux City—Main Line.....	23.72	30	712
Iowa Central—Main Line.....	28.06	50	1,403
<i>Harrison</i>	62.901	100	6,290
Chicago & North-Western Railway.....	30.33	100	3,033
Sioux City & Pacific Railroad.....	35.571	300	10,671
<i>Henry</i>	19.703	100	1,970
Chicago, Burlington & Quincy Railroad.....	19.703	80	1,576
<i>Howard</i>	13.04	100	1,304
Chicago, St. Paul & Kansas City—Main Line.....	13.04	100	1,304
<i>Humboldt</i>	35.14	100	3,514
Chicago & North-Western—Toledo & North-Western R'y	35.14	20	703
<i>Iowa</i>	25.16	40	1,006
Chicago, Rock Island & Pacific—Iowa Division.....	25.16	40	1,006
<i>Jasper</i>	74.52	100	7,452
Chicago, Rock Island & Pacific—Iowa Division.....	34.13	40	1,365
Chicago, Rock Island & Pacific—Keokuk & Des M. Div....	17.40	40	696
Chicago, St. Paul & Kansas City—D. M. & St. Joe Divs....	19.02	75	1,427
Iowa Central—Main Line.....	3.98	50	199
<i>Jefferson</i>	52.325	100	5,233
Chicago, Burlington & Quincy Railroad.....	25.735	80	2,059
Chicago, Rock Island & Pacific—Southwestern Division..	26.60	40	1,064

TABLE No. III—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Johnson</i>	43.21	.....	2,691
Burlington, Cedar Rapids & Northern—Main Line.....	16.05	100	1,605
Chicago, Rock Island & Pacific—Iowa Division.....	27.16	40	1,086
<i>Keokuk</i>	31.506	.....	1,318
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	25.73	40	1,029
Iowa Central—Eastern Division.....	5.776	50	289
<i>Kossuth</i>	46.51	.....	930
Chicago & North-Western—Toledo & North-Western R'y.	46.51	20	930
<i>Lee</i>	83.246	.....	4,801
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	33.296	80	2,664
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	27.15	40	1,086
Chicago, Santa Fe & California Railway.....	19.81	50	991
St. Louis, Keokuk & North Western Railroad.....	2.99	50	150
<i>Linn</i>	50.96	.....	5,096
Burlington, Cedar Rapids & Northern—Main Line.....	21.66	100	2,166
Chicago & North-Western Railway.....	29.30	100	2,930
<i>Louis</i>	42.06	.....	3,072
Burlington, Cedar Rapids & Northern—Main Line.....	23.15	100	2,315
Chicago, Rock Island & Pacific—Southwestern Division.....	18.91	40	757
<i>Lucas</i>	26,829	.....	2,146
Chicago, Burlington & Quincy Railroad.....	26,829	80	2,146
<i>Lyon</i>	42.73	.....	1,842
Dubuque & Sioux City—Sioux Falls Branch.....	24.25	15	364
Sioux City & Northern Railroad.....	18.48	80	1,478
<i>Madison</i>	27.15	.....	1,768
Chicago, Rock Island & Pacific—Iowa Division.....	7.67	40	307
Chicago, St. Paul & Kansas City—Des M. & St. Jo Divs.	19.48	75	1,461
<i>Mahaska</i>	64.480	.....	2,887
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	21.34	40	854
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	12.44	40	498
Iowa Central—Main Line.....	16,382	50	819
Iowa Central—Eastern Division.....	14,324	50	716
<i>Martin</i>	53.50	.....	3,505
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	14.50	40	580
Wabash—Des Moines & St. Louis R. R.	39.00	75	2,925
<i>Marshall</i>	87.56	.....	6,472
Chicago & North-Western Railway.....	25.99	100	2,599
Chicago, St. Paul & Kansas City—Des M. & St. Jo Divs.	31.78	75	2,383
Iowa Central—Main Line.....	29.79	50	1,490
<i>Mills</i>	72,893	.....	6,782
Chicago, Burlington & Quincy Railroad.....	25,240	80	2,019
Kansas City St. Joseph & Council Bluffs—Main Line.....	17,963	90	1,617
Omaha & St. Louis Railway.....	25,690	110	2,826
<i>Mitchell</i>	9.90	.....	990
Chicago, St. Paul & Kansas City—Main Line.....	9.90	100	990
<i>Monona</i>	25,709	.....	7,713
Sioux City & Pacific Railroad.....	25,709	300	7,713
<i>Monroe</i>	39,396	.....	3,091
Chicago, Burlington & Quincy Railroad.....	27,810	80	2,225
Wabash—Des Moines & St. Louis R. R.	11.55	75	866
<i>Montgomery</i>	27,081	.....	2,167
Chicago, Burlington & Quincy Railroad.....	27,081	80	2,167
<i>Muscatine</i>	66.11	.....	3,779
Burlington, Cedar Rapids & Northern—Main Line.....	18.91	100	1,891
Chicago, Rock Island & Pacific—Iowa Division.....	24.77	40	991
Chicago, Rock Island & Pacific—Southwestern Division.....	22.43	40	897
<i>O'Brien</i>	50.28	.....	1,479
Chicago & North-Western—Toledo & North-Western R'y.	25.30	20	506
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	6.61	85	562
Dubuque & Sioux City—Sioux Falls Branch.....	27.37	15	411
<i>Osceola</i>	17.98	.....	1,528
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	17.98	85	1,528
<i>Page</i>	19.801	.....	2,178
Omaha & St. Louis Railway.....	19.801	110	2,178

TABLE No. III—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Pocahontas</i>	33.96	.....	777
Chicago & North-Western—Toledo & North-Western R'y.	24.16	20	483
Dubuque & Sioux City—Main Line.....	9.80	30	294
<i>Polk</i>	80.21	.....	5,108
Chicago, Rock Island & Pacific—Iowa Division.....	27.65	40	1,106
Chicago, Rock Island & Pacific—Keo. & Des Moines Div.	17.56	40	702
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	28.99	75	2,174
Wabash—Des Moines & St. Louis R. R.	15.01	75	1,126
<i>Pottawattamie</i>	88.93	.....	6,448
Chicago & North-Western Railway.....	20.83	100	2,083
Chicago, Burlington & Quincy Railroad.....	1.566	80	125
Chicago, Rock Island & Pacific—Iowa Division.....	45.02	40	1,801
Kansas City, St. Joseph & Council Bluffs—Main Line.....	6.714	90	604
Omaha & St. Louis Railway.....	12.74	110	1,402
Union Pacific—Main Line.....	2.06	210	433
<i>Poweshiek</i>	48.34	.....	2,162
Chicago, Rock Island & Pacific—Iowa Division.....	25.53	40	1,021
Iowa Central—Main Line.....	22.81	50	1,141
<i>Ringgold</i>	23.94	.....	1,796
Chicago, St. Paul & Kansas City—Des M. & St. Jo Divs.	23.94	75	1,796
<i>Sac</i>	8.57	.....	171
Chicago & North-Western—Toledo & North-Western R'y.	8.57	20	171
<i>Scott</i>	25.79	.....	1,031
Chicago, Rock Island & Pacific—Iowa Division.....	13.71	40	548
Chicago, Rock Island & Pacific—Southwestern Division.....	12.08	40	483
<i>Shelby</i>	6.41	.....	256
Chicago, Rock Island & Pacific—Iowa Division.....	6.41	90	256
<i>Sioux</i>	91.55	.....	4,869
Chicago & North-Western—Toledo & North-Western R'y.	35.10	20	702
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	22.09	85	1,878
Dubuque & Sioux City—Sioux Falls Branch.....	7.08	15	106
Sioux City & Northern Railroad.....	27.28	80	2,183
<i>Story</i>	24.23	.....	2,423
Chicago & North-Western Railway.....	24.23	100	2,423
<i>Tama</i>	60.12	.....	3,025
Chicago & North-Western Railway.....	25.34	100	2,534
Chicago & North-Western—Toledo & North-Western R'y.	22.14	20	443
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	12.64	75	948
<i>Taylor</i>	5.79	.....	434
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	5.79	75	434
<i>Union</i>	48,387	.....	3,758
Chicago, Burlington & Quincy R. R.	25,797	80	2,064
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	22.59	75	1,694
<i>Van Buren</i>	33.50	.....	1,340
Chicago, Rock Island & Pacific—Keo. & Des Moines Div.	33.50	40	1,340
<i>Wapello</i>	74,369	.....	4,393
Chicago, Burlington & Quincy Railroad.....	26,856	80	2,149
Chicago, Rock Island & Pacific—Keo. & Des Moines Div.	30.90	40	1,236
Chicago, Rock Island & Pacific—Southwestern Division.....	7.71	40	309
Wabash—St. Louis, Ottumwa & Cedar Rapids R. R.	9.803	75	735
<i>Warren</i>	15.79	.....	1,185
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	15.79	75	1,185
<i>Washington</i>	40.17	.....	1,607
Chicago, Rock Island & Pacific—Southwestern Division.....	25.64	40	1,026
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	14.53	40	581
<i>Wayne</i>	27.78	.....	1,111
Chicago, Rock Island & Pacific—Southwestern Division.....	27.78	40	1,111
<i>Webster</i>	52.70	.....	1,321
Chicago & North-Western—Toledo & North-Western R'y.	25.96	20	519
Dubuque & Sioux City—Main Line.....	26.74	30	802

TABLE No. III—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Woodbury.....	96.533	85	7,599
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	.94	85	80
Dubuque & Sioux City—Main Line.....	6.41	30	193
Sioux City & Northern Railroad.....	6.85	80	548
Sioux City & Pacific Railroad.....	22.333	300	6,700
Worth.....	18.61	100	1,861
Burlington, Cedar Rapids & Northern—Main Line.....	18.61	100	1,861
Wright.....	23.85	20	477
Chicago & North-Western—Toledo & North-Western R'y.	23.85	20	477
Total.....	3,431.796		\$ 229,933

TABLE No. IV.

Length and assessed value of sleeping-car lines.

NAMES OF RAILROADS USING OR OPERATING SLEEPING-CARS.	Miles of road on which sleeping cars are used or operated.	Assessed value per mile for sleeping cars.	Aggregate assessed value for sleeping cars.	TOTALS OF SYSTEMS.	
				Miles.	Assessed value.
Bur., Cedar Rapids & Northern—Main Line.....	246.64	100	\$ 24,664	246.64	\$ 24,664
Chicago & North-Western Railway.....	355.02	100	35,502		
Toledo & North-Western Railway.....	383.27	20	7,665	738.20	43,167
Chicago, Burlington & Quincy Railroad.....	281.645	80	22,532		
Keokuk & St. Paul Railroad.....	42.276	80	3,382	323.921	25,914
Chicago, Rock Island & Pacific—Iowa Div.....	316.94	40	12,677		
Southwestern Division.....	193.89	40	7,756		
Oskaloosa Branch.....	52.70	40	2,108		
Keokuk & Des Moines Division.....	162.90	40	6,488	725.73	29,029
Chicago, St. Paul & Kansas City—Main Line..	142.78	100	14,278		
Des Moines & St. Joseph Division.....	228.12	75	17,109	370.90	31,387
Chicago, St. Paul, Minneapolis & O.—Main L.	57.10	85	4,854	57.10	4,854
Chicago, Santa Fe & California Railway.....	19.81	50	991	19.81	991
Dubuque & Sioux City—Main Line.....	326.58	30	9,797		
Sioux Falls Branch.....	70.10	15	1,052	306.68	19,849
Iowa Central—Main Line.....	144.712	50	7,236		
Eastern Division.....	20.10	50	1,005	164.812	8,241
Kansas City, St. Joe & Council Bluffs—Main L.	54.42	90	4,898	54.42	4,898
Omaha & St. Louis Railway.....	66.98	110	7,368	66.98	7,368
St. Louis, Keokuk & Northwestern Railroad...	2.90	50	150	2.90	150
Sioux City & Northern Railroad.....	77.98	80	6,239	77.98	6,239
Sioux City & Pacific—Main Line.....	80.613	300	24,184	80.613	24,184
Union Pacific—Main Line.....	2.06	210	433	2.06	433
Wabash—Des Moines & St. Louis Railroad...	65.56	75	4,917		
St. Louis, Ottumwa & Cedar R. Railroad...	43.31	75	3,248	108.67	8,165
Total.....				\$ 3,431.796	\$ 229,933

NOTE—The above assessments are upon the interests of the several railroad corporations, respectively named in connection with the several assessments, as *lessors* or *holders* of the sleeping-cars to which the assessments respectively relate, and not upon any interest of such corporations, therein as *owners*, all ownership interest therein, of such railroad corporations, being included in the assessments shown in Table No. II.

TABLE No. V.

Gross earnings, operating expenses and net earnings or loss of each railroad in this State for the year 1890, and taxes paid.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1890.
					NET EARNINGS.		LOSS.		
	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	
Albia & Centerville Railway	\$ 15,670.52	\$ 650.23	\$ 29,084.33	\$ 1,206.82	\$ 20,289.53	\$ 523.84	\$ 13,413.81	\$ 556.59	\$ 1,048.81
Burlington & Northwestern Railway	669,191.44	1,786.41	48,901.91	1,262.57					1,494.77
Burlington & Western Railway	668,264.27	965.51	69,151.09	978.05			886.82	12.54	2,317.24
Burlington, Cedar Rapids & Northern— Main Line									
Waverly Short Line									
Milwaukee Division	2,165,909.57	5,167.38	1,445,200.05	3,447.93	720,709.52	1,719.45			62,274.00
Muscatine Division									
Pacific Division									
Iowa City & Western Railway	122,394.00	1,676.17	128,788.73	1,763.74			6,394.73	87.57	4,850.00
Cedar Rapids, Iowa Falls & Northwestern	601,089.07	2,184.19	518,961.94	1,885.76	82,127.13	298.43			20,439.62
Cedar Rapids & Clinton Railway	245,429.47	2,965.12	131,882.57	1,609.50	113,537.90	1,385.62			5,125.00
Chicago, Decorah & Minneapolis Railway	10,425.22	447.43	24,092.73	1,034.02			13,697.51	586.59	1,100.00
Davenport, Iowa & Dakota Railway									
Total of sytem	\$ 3,145,238.33	\$ 3,604.40	\$ 2,248,926.02	\$ 2,577.24	\$ 896,312.31	\$ 1,027.60	\$	\$	\$ 93,788.62

Chicago & North-Western—									
Chicago & North-Western Railway	\$ 5,139,680.29	\$ 14,477.15	\$ 2,858,807.88	\$ 8,052.52	\$ 2,280,872.41	\$ 6,424.63			\$ 100,285.17
Iowa Midland Branch	71,116.67	1,001.32	153,573.45	2,163.61			82,456.78	1,161.60	6,747.81
Stanwood & Tipton Branch	6,981.41	821.34	24,286.03	2,857.18			17,304.62	2,035.83	630.18
Ottumwa, Cedar Falls & St. Paul Branch	92,010.88	1,470.99	216,788.55	3,465.84			124,777.67	1,994.84	5,882.31
Des Moines & Minneapolis Branch	265,975.17	3,479.31	232,860.46	4,271.29			46,885.29	791.98	9,050.49
Iowa South-Western Branch	39,311.27	754.53	76,072.44	1,460.12			36,761.17	705.58	5,464.83
Maple River Branch	256,530.01	1,558.22	156,772.39	932.27	99,757.62	605.95			22,131.44
Total, C. & N.-W. R'y	\$ 5,811,005.70	\$ 7,518.25	\$ 3,739,161.20	\$ 4,837.21	\$ 2,072,444.50	\$ 2,681.04			\$ 150,174.23
Toledo & North-Western Railway	\$ 1,262,773.99	\$ 3,294.73	\$ 995,965.79	\$ 2,598.60	\$ 266,808.20	\$ 696.13			\$ 56,875.99
Iowa Railway, Coal & Manufacturing Co.	21,411.88	6,582.11	10,474.39	3,222.82	10,437.49	3,365.38			553.16
Total of system	\$ 7,095,791.57	\$ 6,119.72	\$ 4,745,601.38	\$ 4,002.81	\$ 2,350,100.19	\$ 2,026.91			\$ 207,603.38
Chicago, Burlington & Kansas City Railway	\$ 4,178,020.65	\$ 2,292.31	\$ 125,278.84	\$ 1,613.17	\$ 52,741.81	\$ 679.14			\$ 6,456.99
Chicago, Burlington & Northern Railroad	2,977.16	5,596.17	22,380.52	42,068.65			19,403.36	36,472.48	1,068.99
Chicago, Burlington & Quincy—									
Chicago, Burlington & Quincy Railroad	\$ 4,777,714.11	\$ 16,963.00	\$ 3,122,880.78	\$ 11,052.49	\$ 1,664,833.33	\$ 5,911.10			\$ 123,867.22
Keokuk & St. Paul Railroad	248,777.21	5,884.59	145,963.40	3,499.46	102,811.81	2,439.91			9,924.68
Moulton & Albia Railroad									969.53
Albia, K. & D. M., and D. M. & K. R. R.	140,324.15	2,069.46	166,817.95	2,460.18			26,493.80	392.19	8,579.13
Chariton, Des Moines & Southern Railroad	46,837.55	1,419.32	57,175.48	1,732.59			10,337.93	313.27	4,474.15
Chariton Branch	52,636.08	1,440.46	76,100.39	2,085.34			23,464.31	542.13	10,051.16
Leon, Mt. A. & S. W., and St. Jo & D. M. R. R.	78,960.38	1,454.66	114,150.58	2,102.96			35,190.20	648.29	
Creston Branch	77,337.85	1,808.49	78,329.99	1,835.28			992.14	23.24	5,457.98
Creston & Northern Railroad	33,426.12	1,205.50	35,194.70	1,270.38			1,768.58	63.86	3,489.12
Western Iowa Railroad	10,833.21	531.09	20,452.48	1,004.29			9,619.27	472.34	2,262.86
Brownville & Nodaway Valley Railroad	22,870.69	906.56	31,942.42	1,266.11			9,017.73	358.79	
Clarinda, College Springs & S. W. R. R.	14,345.78	905.44	22,522.64	1,720.81			8,166.86	515.45	4,179.93
Nebraska City Branch	57,203.85	1,458.96	82,565.75	2,105.78			25,361.90	646.84	5,804.98
Red Oak & Atlantic Railroad	15,932.30	885.46	22,756.12	1,264.79			6,823.82	379.26	1,878.83
Nebraska City, Sidney & N. E. Railroad	6,208.51	294.84	21,879.01	1,039.03			15,070.50	744.19	2,333.39
Hastings & Avoca Railroad	8,108.41	515.57	16,639.29	740.08			3,530.88	224.51	1,767.82
Total of system	\$ 5,501,516.20	\$ 7,427.30	\$ 4,000,362.98	\$ 5,313.74	\$ 1,501,153.22	\$ 2,113.56			\$ 184,980.78
Chicago, Fort Madison & Des Moines	17,790.56	395.34	18,135.01	403.00			344.45	7.66	821.76
Chicago, Iowa & Dakota Railway									

TABLE No. V—CONTINUED.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSSES.				Total paid in 1890.
	Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
					Total.	Per mile.	Total.	Per mile.	
Chicago, Milwaukee & St. Paul—									
Chicago & Council Bluffs Division.....	\$ 2,025,057.90	\$ 8,377.13	\$ 2,220,024.96	\$ 6,358.06	\$ 705,032.94	\$ 2,019.07			\$ 60,112.05
Kansas City Division.....	706,980.63	4,470.09	544,402.17	3,449.07	162,578.46	1,030.02			13,816.57
Sioux City Branch.....	247,997.32	2,750.32	170,007.80	1,892.06	77,989.52	858.27			8,732.34
Dubuque Division.....	935,920.79	4,816.57	496,887.18	3,134.72	229,033.61	1,081.85			21,063.20
Cascade Branch.....	17,238.23	483.94	18,705.38	526.81			1,827.65	42.87	2,096.88
Volga Branch.....	32,274.61	554.45	58,805.96	1,010.23			26,531.35	455.78	4,729.18
Waukon Branch.....	14,526.25	636.83	22,697.88	965.08			8,171.63	358.25	1,152.91
Davenport & Northwestern Line.....	209,653.21	1,784.95	196,962.38	1,257.24	79,690.83	527.71			12,007.50
Dubuque Southwestern Line.....	76,763.27	1,759.41	57,900.26	1,237.30	18,863.01	432.11			4,241.50
Maquoketa Branch.....	46,062.85	1,244.57	20,835.10	523.73	10,327.75	430.84			2,533.41
Clinton Branch.....	29,816.05	1,966.77	32,790.86	3,262.77			2,980.81	290.60	1,311.02
Iowa & Minnesota Division.....	134,563.97	3,255.05	87,922.51	2,126.81	46,641.46	1,128.24			4,687.93
Decorah Branch.....	9,519.26	997.82	16,063.97	1,077.56			6,484.51	679.74	608.91
Austin Branch.....	70,968.87	2,520.25	55,489.24	1,985.30	15,119.63	540.95			2,305.00
Iowa & Dakota Division.....	1,375,011.07	4,717.18	680,653.62	2,355.70	698,348.05	2,361.48			50,223.08
Elkader Branch.....	8,301.46	434.63	22,836.68	1,195.63			14,535.22	761.00	1,357.10
Spirit Lake Branch.....	14,713.18	585.78	15,516.64	774.67			3,783.46	188.89	2,230.65
Sioux City & Dakota Division.....	119,023.79	2,787.26	73,828.58	1,830.07	31,195.41	966.50			5,044.87
Eden Branch.....	1,261.97	140.37	8,980.32	900.00			6,828.35	759.63	870.32
Total of system.....	\$ 6,740,369.28	\$ 4,360.03	\$ 4,738,931.19	\$ 3,065.42	\$ 2,001,378.19	\$ 1,294.51			\$ 200,304.80
Chicago, Rock Island & Pacific—									
Iowa Division.....									
Southwestern Division.....									
Oskaloosa Branch.....									
Des Moines, Indianola & Winterset Branch.....									
Audubon Branch.....									
Newton & Monroe Branch.....									
Guthrie & Northwestern Branch.....									
Atlantic & Southern Branch.....									
Avoca, Macedonia & Southwestern Branch.....									
Keosauqua Branch.....									
Wilton Branch.....									
Wilton & Tipton Branch.....									
Harlan Branch.....									
Keokuk & Des Moines Division.....									
Des Moines & Ft. Dodge Division.....									
Total of system.....	\$ 5,722,174.10	\$ 5,394.79	\$ 3,786,307.97	\$ 3,569.67	\$ 1,935,066.13	\$ 1,825.19			\$ 221,769.80
Chicago, St. Paul & Kansas City—									
Main Line.....									
Des Moines & St. Joseph Division.....									
Cedar Falls Branch.....									
Valeria Coal Branch.....									
Waverly Branch.....									
Lyle Branch.....									
Total of system.....	\$ 2,021,939.94	\$ 4,344.66	\$ 1,482,601.49	\$ 3,185.75	\$ 539,338.45	\$ 1,158.91			\$ 41,042.38
Chicago, St. Paul, Minneapolis & Omaha—									
Main Line.....	\$ 603,233.00	\$ 10,564.50	\$ 690,802.18	\$ 7,001.79	\$ 263,430.82	\$ 3,562.71			\$ 18,976.21
Rock River Branch.....	4,119.70	230.22	42,718.65	155.89	1,401.05	80.33			3,157.38
Total of system.....	\$ 607,352.70	\$ 8,148.01	\$ 402,520.83	\$ 5,400.07	\$ 264,831.87	\$ 2,747.04			\$ 22,133.59
Chicago, Santa Fe & California.....	\$ 193,744.11	\$ 9,780.11	\$ 176,717.05	\$ 8,920.59	\$ 17,027.06	\$ 950.52			\$ 8,924.82
Crooked Creek Railroad & Coal Company.....	10,814.21	466.13	14,946.68	644.25			4,132.47	178.12	2,409.40
Des Moines & Kansas City.....	84,289.85	841.46	67,393.84	672.79	16,896.01	168.67			4,235.38
Des Moines & Northern.....	132,116.91	3,192.77	90,459.01	2,186.06	41,657.90	1,006.61			1,669.63
Des Moines & North-Western.....	221,097.29	2,079.92	247,750.79	2,330.54			26,633.50	250.72	4,903.33
Des Moines Union.....									
Dubuque & Sioux City—									
Main Line.....	\$ 1,895,461.76	\$ 5,803.98	\$ 11,290,878.76	\$ 3,052.72	\$ 604,583.00	\$ 1,551.26			\$ 52,808.91
Cedar Rapids Branch.....	46,826.35	1,118.91	48,128.54	1,150.02			1,302.19	31.11	3,234.07
Onawa Branch.....									
Sioux Falls Branch.....	120,427.68	931.08	119,319.30	1,078.07			18,891.71	146.19	16,369.72
Cedar Falls & Minnesota Railroad.....	69,725.60	1,319.47	149,185.81	1,973.88			49,460.21	654.40	7,844.41
Total of system.....	\$ 2,162,441.30	\$ 3,772.31	\$ 1,627,512.50	\$ 2,839.14	\$ 634,928.89	\$ 933.17			\$ 80,257.71

TABLE No. V—CONTINUED.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1900.
	Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
					Total.	Per mile.	Total.	Per mile.	
Humeston & Shenandoah	\$ 169,830.89	1,779.26	\$ 162,158.88	1,608.89	\$ 7,671.51	80.37			\$ 8,850.90
Iowa Central—									
Main Line									
Belmond Branch									
Story City Branch									
State Center Branch									
Monteruma Branch									
Newton Branch									
Eastern Division									
Total of system	\$ 1,353,800.94	3,223.74	\$ 1,037,506.98	2,336.43	\$ 396,294.26	987.31			\$ 41,081.38
Iowa Northern	\$ 14,942.63	2,536.63	\$ 7,219.02	1,217.39	\$ 7,723.91	1,300.20			\$ 567.70
Kansas City, St. Joseph & Council Bluffs—									
Main Line	\$ 204,153.46	3,990.49	\$ 199,386.07	3,807.33	\$ 4,767.39	93.16			\$ 5,863.29
Tarkio Valley Railroad	\$ 7,050.72	1,721.88	\$ 8,300.00	2,026.02			\$ 1,246.97	\$ 304.14	\$ 548.78
Total of system	\$ 211,213.18	3,009.37	\$ 207,686.07	3,549.21	\$ 3,320.42	60.16			\$ 6,412.07
Keokuk & Western	\$ 619,854.54	2,611.58	\$ 140,578.50	1,923.62	\$ 50,276.04	687.96			\$ 7,462.01
Mason City & Ft. Dodge	\$ 101,357.84	1,112.17	\$ 65,365.75	717.24	\$ 35,962.09	394.93			\$ 9,068.60
Minneapolis & St. Louis	\$ 291,681.18	2,087.61	\$ 305,654.13	1,471.90	\$ 86,027.05	615.71			\$ 17,882.72
Omaha & St. Louis	\$ 283,720.35	4,304.63	\$ 278,512.30	4,156.90	\$ 5,208.55	77.73			\$ 7,441.90
St. Louis, Keokuk & North Western	\$ 668,642.89	1,343.83	\$ 51,006.40	1,000.30	\$ 17,544.49	343.47			\$ 3,533.48
Sioux City & Northern	\$ 248,036.40	3,179.95	\$ 141,118.02	1,800.20	\$ 106,918.38	1,370.75			\$ 11.42
Sioux City & Pacific	\$ 413,375.43	5,127.90	\$ 235,110.48	2,916.54	\$ 178,255.95	2,211.25			\$ 17,859.11
Tabor & Northern	\$ 70,996.23	705.93	\$ 8,241.53	937.60			\$ 1,245.32	\$ 141.67	
Toledo, Peoria & Western									

Union Pacific—									
Main Line									
Union Avenue Dummy Line									
Total of system	\$ 90,105.50	23,867.43	\$ 37,533.29	9,935.89	\$ 52,472.21	13,881.54			\$ 29,971.24
Wabash—									
St. Louis, Ottumwa & Cedar Rapids R. R.									
Chicago, Rock Island & Pacific R'y track									
Des Moines & St. Louis R. R.									
Total of system	\$ 184,254.66	1,693.34	\$ 282,537.06	2,506.07			\$ 98,172.46	\$ 901.73	\$ 7,956.52
Total	\$ 37,689,962.08	4,499.42	\$ 26,703,379.25	3,187.87	\$ 10,086,373.73	1,311.55			\$ 1,245,343.02

- (a). Burlington & Northwestern Railway—Includes the earnings on through business between Burlington and Medford, 13.3 miles over the Burlington, Cedar Rapids & Northern Railway.
- (b). Burlington & Western Railway—Includes the earnings on through business between Burlington and Winfield, 33.8 miles, over the Burlington & Northwestern Railway. This includes 13.3 miles of the Burlington, Cedar Rapids & Northern Railway.
- (c). Burlington, Cedar Rapids & Northern—Includes the earnings between Hayfield and Forest City, 7.22 miles, over the Minneapolis & St. Louis Railway. The Davenport, Iowa & Dakota Railway is a new line and was not operated during 1900.
- (d). Chicago, Burlington & Kansas City Railway—Includes the earnings between Burlington and Vero, 25 miles, over the Chicago, Burlington & Quincy Railroad and between Bloomfield and Moulton, 14.11 miles, over the Wabash Railroad.
- (e). Chicago, Burlington & Quincy Railroad—The Moulton & Albia Railroad was not operated during 1900.
- (f). Chicago, Iowa & Dakota Railway—No report for 1900.
- (g). Chicago, Milwaukee & St. Paul Railway—This does not include \$2,443.76 paid in taxes on the Estherville Branch abandoned in 1899.
- (h). Chicago, Rock Island & Pacific Railway—"Having no system of accounts by which the gross earnings and operating expenses in the several states can be determined, the figures given in this report covering business in the State of Iowa are estimated on a mileage basis, which basis is ascertained by taking the entire mileage and the entire gross earnings and operating expenses and giving to the road in the State of Iowa its mileage proportion." The sleeping car mileage is included with passenger mileage.
- (i). Chicago, St. Paul, Minneapolis & Omaha Railway—Operating expenses proportioned on earnings basis.
- (j). Des Moines Union Railway—A "representative company" acting as an agency at Des Moines for the Wabash Railroad Company, the Des Moines & North Western Railway Company and the Des Moines & Northern Railway Company, performing all necessary work for them and charging each at actual cost, its due proportion for the expense thereby incurred.
- (k). Dubuque & Sioux City Railroad—This does not include \$240,661.35 expended in construction work.
- (l). Humeston & Shenandoah Railroad—Includes earnings between Humeston and Van Wert over the Keokuk & Western Railroad.
- (m). Iowa Central Railway—The company reports as having expended for new equipment and improvements \$27,824.87, and in payment of interest on bonds and bills payable \$38,740.49, a total of \$66,565.36 which is not included in the operating expenses as shown above.
- (n). Keokuk & Western Railroad—Includes earnings between Keokuk and the state line, 2.83 miles, run over the St. Louis, Keokuk & North Western Railroad.
- (o). Omaha & St. Louis Railway—This includes in operating expenses \$2,291.24 expended in betterments, being the mileage proportion of Iowa to the entire line.
- (p). St. Louis, Keokuk & North Western Railroad—Includes earnings between Mt. Pleasant Junction and Mt. Pleasant, 0.96 miles, run over the Chicago, Burlington & Quincy Railroad.
- (q). Toledo, Peoria & Western—No report received for 1900.
- (r). Union Pacific Railway—Estimated on basis of mileage in Iowa to mileage from Council Bluffs to Ogden.
- (s). Wabash Railroad—Includes earnings on Chicago, Rock Island & Pacific Railway track.

APPENDIX.

TABLE No. I.

*Abstract of assessments of Railroad Property in the State of Iowa for the year 1874 to 1891 inclusive.

YEAR.	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		Percentage.
		Total.	Per mile.	Total.	Per mile.	
1874	3,728	\$21,719,809	\$5,823	\$15,430,620	\$4,139	141
1875	3,765	21,980,636	5,840	15,568,908	4,135	141
1876	3,823	22,506,083	5,903	16,422,588	4,319	122
1877	3,908	22,421,970	5,804	17,221,053	4,373	130
1878	4,075	21,619,978	5,306	17,847,728	4,380	121
1879	4,233	22,540,904	5,314	21,204,275	4,996	106
1880	4,811	24,039,120	4,997	23,256,165	4,834	103
1881	5,000	25,742,302	4,885	27,797,143	5,276	93
1882	5,732	26,292,264	4,587	29,278,633	5,108	88
1883	6,792	28,322,740	4,171	31,153,253	4,587	91
1884	7,106	29,886,800	4,206	35,400,225	4,994	84
1885	7,445	31,315,836	4,206	34,140,124	4,587	92
1886	7,490	33,216,998	4,435	35,492,423	4,739	94
1887	9,912	38,370,891	4,850	35,231,206	4,991	109
1888	8,291	42,100,575	5,198	37,792,535	4,535	114
1889	8,298	43,271,008	5,214	36,965,664	4,460	119
1890	8,290	42,858,990	5,180	37,462,770	4,536	114
1891	8,377	44,558,000	5,319	37,689,550	4,522	118

*This table shows the aggregate assessed value and the averaged assessed value per mile of the railroad property of this State, as fixed by the Executive Council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the thirty-first day of December last preceding. The right hand column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year.

*This amount is based on the average number of miles of road operated within this State for the entire year ending December 31, of the year preceding.

TABLE No. II.

Classification of the Railroads in this State as to the maximum charges allowed by law for the transportation of passengers.

CLASS "A."

Chicago & North-Western.
Chicago, Burlington & Quincy.
Chicago, Milwaukee & St. Paul.
Chicago, Rock Island & Pacific.
Chicago, St. Paul & Kansas City.
Chicago, St. Paul, Minneapolis & Omaha.
Chicago, Santa Fe & California.
Omaha & St. Louis.
Sioux City & Pacific.
Toledo, Peoria & Western.
Union Pacific.
Wabash.

CLASS "B."

Burlington, Cedar Rapids & Northern.
Des Moines & Northern.
Dubuque & Sioux City.
Iowa Central.
Kansas City, St. Joseph & Council Bluffs.
Sioux City & Northern.

CLASS "C."

Albia & Centerville.
Burlington & Northwestern.
Burlington & Western.
Chicago, Burlington & Kansas City.
Chicago, Burlington & Northern.
Chicago, Ft. Madison & Des Moines.
Chicago, Iowa & Dakota.
Crooked Creek Railroad & Coal Company.
Des Moines & Kansas City.
Des Moines & Northwestern.
Humeston & Shenandoah.
Iowa Northern.
Keokuk & Western.
Mason City & Ft. Dodge.
Minneapolis & St. Louis.
St. Louis, Keokuk & Northwestern.
Tabor & Northern.

LAWS

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

Code of Iowa, Section 861. All other property [not exempt], real and personal, is subject to taxation in the manner directed. * * * * *

SEC. 803. Every inhabitant of this state, of full age and sound mind, shall assist the assessor in listing all property subject to taxation in this state, of which he is the owner, or has the control or management, in the manner hereinafter directed: * * * of a body corporate, company, society, or partnership, by its principal accounting officer, agent or partner. * * * * *

SEC. 803. Lands, lots, and other real estate belonging to any railway company, not exclusively used in the operation of the several roads, and all railway bridges across the Mississippi and Missouri river, shall be subject to assessment and taxation on the same basis as the property of individuals in the several counties where situated.

SEC. 809. No real estate used by railway corporations for road-beds shall be included in the assessment to individuals of the adjacent property, but all such real estate shall be deemed to be the property of such companies for the purposes of taxation: * * * *

SEC. 810. All railway property not specified in section eight hundred and eight of this chapter, shall be taxed upon the assessment made by the executive council as provided in chapter five of title ten, at the same rates, by the same officers, and for the same purposes as individual property under the provisions of this chapter; and all provisions of this title relating to the levy and collection of taxes shall apply to the taxes so levied upon railway property.

SEC. 820. The assessor shall list every person in his township, and assess all the property, personal and real, therein, except such as is heretofore specifically exempted; * * * * *

ASSESSMENT BY THE EXECUTIVE COUNCIL.

SEC. 1317. On the first Monday of March in each year, the executive council shall assess all the property of each railway corporation in this state, excepting the lands, lots and other real estate belonging thereto not used in the operation of any railway.

SEC. 1318. The president, vice-president, or general superintendent, and such other officers as such council may designate of any corporation operating any railway in this state, shall furnish said council on or before the fifteenth day of February in each year, a statement, signed and sworn to by one of such officers, showing in detail for the year ending on January the first preceeding:

1. The whole number of miles owned, operated, or leased in the state by such corporation making the return, and the value thereof per mile, with a detailed statement of all property of every kind, and the value, located in each county in the state.

2. Also a detailed statement of the number and value thereof of engines, passenger, mail, express, baggage, freight, and other cars, or property used in operating or repairing such railway in this state; and on railways which are part of lines extending beyond the limits of this state, the return shall show the actual amount of rolling stock in use on the corporation's line in the state during the year for which return is made.

The return shall show the amount of rolling stock, the gross earnings of the entire railway, and the gross earnings of the same in this state, and all property designated

in the next section, and such other facts as such council may, in writing require. If such officers fail to make such statement, said council shall proceed to assess the property of the corporation so failing, adding thirty per cent. to the assessable value thereof.

SEC. 1319. The said property shall be valued at its true cash value, and such assessment shall be made upon the entire railway within the state, and shall include the right of way, road-bed, bridges, culverts, rolling-stock, depots, station grounds, shops, buildings, gravel beds, and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipment, said council shall take into consideration the gross earnings per mile for the year ending January the first, preceeding, and any and all other matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling stock and moveable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without the state; such valuation shall be in the same ratio as that of the property of individuals.

SEC. 1320. On or before the twenty-fifth day of March in each year, said council shall transmit to the county auditor of each county through which any railway may run, a statement showing the length of the main track of such railway within the county, and the assessed value per mile of the same as fixed by a pro rata distribution per mile of the assessed value of the whole property named in the preceding section. Said statement shall be entered on the proper record of the county.

SEC. 1321. At the first meeting of the board of supervisors held after said statement is received by the county auditor, they shall make and cause the same to be entered in the proper record, an order, stating and declaring the length of the main track, and the assessed value of such railway lying in each city, town, township, or lesser taxing district in their county through which said railway runs, as fixed by the executive council, which shall constitute the taxable value of said property for taxable purposes, and the taxes on said property when collected by the county treasurer shall be paid over to the persons or corporations entitled thereto as other taxes, and the county auditor shall transmit a copy of said order to the city council or trustees of such city incorporated town, or township.

SEC. 1322. All such railway property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purposes as the property of individuals within such counties, cities, towns, townships, and lesser taxing districts.

SLEEPING AND DINING CARS.

Acts of the Seventeenth General Assembly, Chapter 114, Section 1. In addition to the matters required to be contained in the statement provided for in section thirteen hundred and eighteen of the code, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this State during each month of the year for which the return is made, and also the number of miles each month that said cars have been run or operated on such railway within the State, and the total number of miles that said cars have been run or operated each month within and without the State.

SEC. 2. The executive council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof, that the monthly average number of miles that such cars have been run or operated within the State shall bear to the monthly average number of miles that such cars have been used or operated within and without the State, such valuation shall be in the same ratio of the property of individuals.

SEC. 3. The executive council shall, as provided in section thirteen hundred and eighteen, and thirteen hundred and nineteen of the code, first assess the value of the property of the corporation using sleeping and dining cars not owned by such corporation, and shall then add to such valuation, the amount of the assessed valuation of said sleeping and dining cars, made as hereinbefore provided, and such aggregate amount shall constitute and be considered the assessed value of the property of such corporation for the purposes of taxation.

CLASSIFICATION.

Acts of Fifteenth G. A., Chapter 68, Section 1. All railroad corporations organized or doing business in this State, their trustees, receivers, or lessees, under the laws or authority thereof, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight, which are herein prescribed. All railroads in this State shall be classified according to the gross amount of their respective annual earnings within the State, per mile, for the preceding year, as follows: Class "A" shall include all railroads whose gross annual earnings, per mile, shall be four thousand dollars or more. Class "B" shall include all railroads whose gross annual earnings, per mile, shall be three thousand dollars, or any sum in excess thereof, less than four thousand dollars. Class "C" shall include all railroads whose gross annual earnings, per mile, shall be less than three thousand dollars.

SEC. 2. All railroad corporations, according to their classification as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding one hundred pounds in weight, as follows: Class "A," three cents; class "B," three and one-half cents; class "C," four cents; *provided*, that no such corporation shall charge, demand or receive any greater compensation per mile for the transportation of children, twelve years of age or under, than half the rate above prescribed; *and provided, also*, a charge of ten cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train.

SEC. 7. It shall be the duty of each railroad corporation operating a railroad in this State during the month of January, 1875, and each and every year thereafter, to make and return to the governor a statement of its gross receipts on its entire road within this State for the year preceding and ending on the thirty-first day of December. Said statement shall be sworn to by the president and superintendent of the road in this State, and shall contain a detailed statement of the entire receipts for transportation of freight and passengers, and all other sources of income of the road. A failure to comply with the provisions of this section shall subject the corporation so failing to a penalty of one hundred dollars per day for each and every day after such report is due until it is made, to be recovered in an action in the name of the State of Iowa, for the benefit of the school fund. If the executive council shall, on examination, be satisfied of the correctness of said return, it shall be their duty to classify the different railroads in this State, as hereinbefore provided, and the governor, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying to them the class to which they are respectively assigned. And any change of rates made by any railroad corporation pursuant to any change of classification, shall take effect and be in force from and after the fourth day of July following such changes. * * *